



Town of  
*Durham* MAINE  
**228th Annual Report**

**January 1, 2017— December 31, 2017**

Durham was  
Incorporated on  
February 17, 1789  
as the 69th Town  
Incorporated  
in Maine

# 2017 DURHAM PHOTO CONTEST WINNERS

In 2017 the Town of Durham held a Photo Contest. They asked that residents submit photos from in and around Durham to represent three categories: Natural Beauty, Work and Play. The winning photos from this contest are here on the back and front covers of

## **Natural Beauty:**

**1st Place ==>**

Photo by:

**Sabrina Levesque**

Title: "Shiloh Chapel  
With Rainbow"

(Front Cover Photo Credit)



## **Work:**

**< == 1st Place**

Photo by:

**Alexis McCallister**

Title: "Snow Removal on  
a Snowy Road"

## **Play:**

**1st Place ==>**

Photo by:

**Moira S.**

Title: "Dog Jumping  
Into Pond"

(Runaround Pond)

(Back Cover Photo Credit)



The next Photo Contest will be in June of 2018, follow us on Facebook: [www.facebook.com/townofdurham](http://www.facebook.com/townofdurham), on our website: [www.durhamme.com](http://www.durhamme.com), or sign up for our Weekly News Blast: <http://eepurl.com/8k57T> for more information.





# 2017 DURHAM ANNUAL REPORT

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# IMPORTANT TELEPHONE NUMBERS



**For Fire, Police, Rescue or any emergency in Durham Dial 911**

<b>Androscoggin Sheriffs Department</b>	<b>911 (Emergency)</b>
<b>Androscoggin Sheriffs Department</b>	<b>784-7361 (Business)</b>
<b>Androscoggin County Commissioners</b>	<b>784-8390</b>
<b>Androscoggin Registry of Deeds</b>	<b>782-0191</b>
<b>Animal Control Officer</b>	<b>441-7121</b>
<b>Coastal Humane Society</b>	<b>725-5051</b>
<b>Codes Official</b>	<b>376-6558</b>
<b>Durham Fire &amp; Rescue</b>	<b>911 (Emergency)</b>
<b>Durham Fire &amp; Rescue (Non-Emergency)</b>	<b>353-2473</b>
<b>Durham Community School</b>	<b>353-9333</b>
<b>Durham EMA Director</b>	<b>353-2473</b>
<b>Durham Public Works</b>	<b>353-3281</b>
<b>Town Office</b>	<b>353-2561</b>
<b>Town Office (Fax)</b>	<b>353-5367</b>
<b>Game Warden Service</b>	<b>657-2345</b>
<b>General Assistance</b>	<b>353-2561 ext. 10 or ext. 12 (Hotline 1-800-442-6003)</b>
<b>Maine Department of Human Services</b>	<b>795-4300</b>
<b>Maine DOT</b>	<b>885-7000</b>
<b>Maine DEP</b>	<b>1-888-769-1036</b>
<b>Maine Poison Control</b>	<b>1-800-442-6305</b>
<b>Maine State Police</b>	<b>1-800-482-0730</b>
<b>Pine Tree Waste</b>	<b>1-800-360-5320</b>

**Durham Town Hall  
630 Hallowell Road  
Durham, ME 04222  
207-353-2561 (fax) 207-353-5367**

**Monday, Tuesday and Friday 8:30 am to 4:30 pm,  
Thursday 10:30 am to 6:30 pm**



**Website: [www.durhamme.com](http://www.durhamme.com)**

# 228th ANNUAL REPORT DEDICATION

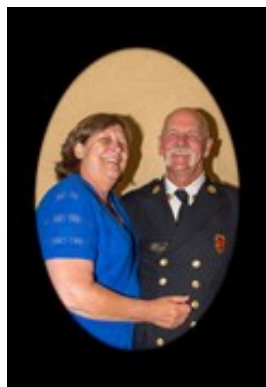
## Chief William St. Michel

In 1973, at the age of 18, William St Michel joined the Durham Fire Department. This year the Town of Durham dedicates our annual report to long-time resident and retiring Durham Fire and Rescue Chief/ Forest Warden/Emergency Management Director William St Michel.

Chief St. Michel has left his fingerprints on Durham Fire and Rescue in many ways. He has been a strong leader, a teacher, a mentor and a friend to many Fire Fighters, Members and Associates through the years. We are all stronger, better people for the way he has touched our lives. His presence will be missed not only in Durham but New England wide by the many lives he has touched along the way.

Included among his many accomplishments and positions held over the years are:

- |   |   |  |
|---|---|--|
| ◇ Recipient of the Chief of the Award in 2004               | ◇ Founder of Tri County Training                      | ◇ Vocation 10 Fire and EMS Advisory  |
| ◇ Remodel and Addition to Fire Station                      | ◇ Treasurer of Tri County Training                    | ◇ Worked with Maine Municipal Association Risk Services to develop volunteer insurance |
| ◇ Extrication Systems                                       | ◇ Building Code Adoption Committee                    | ◇ Represented Maine in Washington five times   |
| ◇ Created Handbook  | ◇ Maine Fire Training and Education Instructor        | ◇ President New England Association of Fire Chiefs                                     |
| ◇ Replacement of all six Apparatus                          | ◇ Maine Fire Training and Education Safety Officer    | ◇ Vice President of the New England Association of Fire Chiefs                         |
| ◇ Creation and implementation of a transporting EMS Service | ◇ Chair of Maine Fire Training and Education Advisory | ◇ Member of the International Code Council Action Committee                            |
| ◇ Upgrade of Radio and Dispatch Service                     | ◇ Co-chair of the Curriculum Review Subcommittee      | ◇ Worked on Springfield Fire Show  |
| ◇ Applied for and received over \$600,000 in grants         | ◇ Member Statewide Training Facility Committee        | ◇ International Code Council Fire Service Membership Governing Committee               |
| ◇ County Local Emergency Planning Committee                 | ◇ Chair of Maine Fire Chief's Certification Committee | ◇ Inter and Intrastate Mutual Aide Task Force  |
| ◇ County Dispatch Committee(s)                              | ◇ Chief Curriculum Development and Trainer            | ◇ Director of Emergency Management Agency  |
| ◇ President of Maine Fire Chiefs Association                | ◇ Assistant Chair Maine Fire Service Institute        |  |
| ◇ Treasurer of Maine Fire Chiefs Association                | ◇ Fire Science Evaluator                              |  |
| ◇ President of Coastal Mutual Aid                           |   |  |



William St Michel will spend time hunting, fishing, camping and travelling with his wife, Kathy, 3 children, and their spouses, and 8 grandchildren. He will continue to be a member of the Durham Fire and Rescue Department and run his plumbing business.

The Town of Durham honors William St Michel for his service. Your leadership, dedication and passion have been an inspiration to us all.

*Our fire department is better than it's ever been. It's a result of his leadership without a doubt. The next fire chief to walk in...will have big shoes to fill.*  
-Victor Penman





# Town Officers, Committees and Officials 2017

## Select Board

Kevin Nadeau, Chair 2020  
Mark Blake, Vice Chair 2019  
Richard George 2018  
Rob Pontau 2019  
Todd Beaulieu 2020

## Fire/EMS Office Manager

Diana Dimock

## Deputy Chiefs

Lisa Groves  
Keith Russell

## Conservation Committee

Roberta Brezinski  
Steve Sinisi

## Eureka Committee

Anita Sellars  
Kathleen Lowe  
Linda Litchfield  
Martha Lewis  
Nancy Decker  
Pearl Scribner

## Town Administrator/GA Admin

### Tax Collector/Treasurer

Ruth Glaeser

### Clerk/Registrar

### Dep Tax Collector/Dep Treasurer

Shannon Plourde

### Deputy Treasurer/Dep Tax Collector/Dep Clerk

Pamela Cloutier

## Budget Committee

Vacant 2018  
Leigh Fisher 2018  
Terry Kirk 2018  
Jill Gastonguay 2019  
Marc Farrin 2019

Richard Emmons Jr. 2019  
Brian Pike 2020  
John Simoneau 2020  
Milton Simon 2020

## Board of Appeals

### Code Enforcement Officer

Robert Forrest

Terry Kirk 2019  
Barbara Schneider 2020  
Dean Clark 2020  
Milton Simon 2020  
Gary Wood 2017

### Public Information Technician

Tammy Quimby

## Historic District Commission

Anita Sellars 2020  
Candace deCsipkes 2022  
Linda Litchfield 2023  
Mary Fallon, alternate 2022  
Page Atherton 2018  
Paula Erdman-Purdy 2022  
Seth Koenig 2018

## Memorial Day Parade Committee

Chad Burke  
Joseph Howe

## Meeting Secretary

Jill Toher

## Cemetery

Jennifer Fitzpatrick  
Joseph Donovick  
Linda Bowie  
Philip Baker  
Richard Thompson  
Tia Wilson

## Animal Control Officer

Kathleen Ross

## Road Commissioner

Calvin Beaumier

## Planning Board

Anne Torregrossa, Vice Chair 2021  
John Simoneau, Chair 2021  
Brian Lanoie 2022  
Juliet Caplinger 2022  
Wesley Grover, alternate 2022  
Allison Goodridge, alternate 2023  
Bonnie Cobb 2023

## Public Works

Ron Dube  
Joshua Davis  
Brian Wilson  
Darryl Cook

## Comprehensive Plan Committee

Brian Lanoie  
Jake Atherton  
John Simoneau  
Juliet Caplinger  
Kevin Nadeau  
Lon Butcher

## Scholarship Committee

Jonathan Pollock  
Kendra O'Connell  
Kristin Nam

## Emergency Management Director

William St Michel, outgoing  
Joseph Moore, incoming

Page Atherton  
Seren Sinisi  
Steve Sinisi  
Wally Staples

## Telecommunications Committee

Alden Allen  
Geoffrey Leighton  
Kris Koenig  
Milton Simon

## Fire Rescue Chief/Fire Warden

William St Michel, outgoing  
Joseph Moore, incoming  
Curtis Dimock, assistant

## Regional School Unit 5 Board

Candace deCsipkes 2018  
Michell Richeson 2019  
Jennifer Galletta 2020

# SELECTMEN'S REPORT 2017

2017 was a year of significant change for the Board of Selectmen. Special elections to fill two seats due to resignations, along with the normal election cycle for two other seats, resulted in a Board where four of the five members are new.

Several other positions in Town were also filled by new people in 2017. These included our Code Enforcement Officer, our Planning Board Chairman, our Animal Control Officer and our Public Information Technician. The retirement of long-time Fire Chief Bill St. Michel means the Town will also have a new Chief in 2018. Adjusting to such a large amount of change can be challenging, but it has also brought new ideas, new energy and fresh approaches to many Town issues.

Following are a few of the items the Board and Town staff discussed and acted on in 2017:

- Developed a plan for addressing the nearly 12 miles of road in Town that need significant repair.
- Started the process of developing a more formalized Capital Improvement Plan. Our goal for 2017 was to provide the Town with a clear picture of our current and potential future capital expenditures.
- Pownal informed us they were no longer interested in sharing a Road Commissioner. As a result, the Board made Road Commissioner a full-time position.
- Conducted a review of the Town's employee insurance benefits as compared to other similar towns.
- Launched an improved Town website, [www.durhamme.com](http://www.durhamme.com)

The Board regularly meets the second and fourth Tuesday of each month at 6:30 p.m. at the Town Office. Our meetings can be viewed live on Durham Public Access Channel 3 and can also be streamed live through our web site. Recordings of meetings are also available on our website. The Board welcomes and encourages public participation in our meetings.



Finally, the Board would like to thank the many employees, committee members and volunteers that devote many hours of service to the Town. Without their efforts, the Town could not function.

Respectfully Submitted, Durham Board of Selectmen

Kevin Nadeau, Chairman  
Mark Blake, Vice-Chairman  
Todd Beaulieu  
Rich George  
Rob Pontau

## Durham Estimated Full Value Tax Rate Comparison

Each year, Maine Revenue Services determines the full equalized value of each municipality and subsequently calculates a full value tax rate. These tax rates are calculated in order to facilitate equitable comparisons between municipalities. This is the most current data available from the State of Maine.

General Area	2015 Rank	2014 Rank	2013 Rank	2012 Rank	2011 Rank	2010 Rank	2009 Rank	2008 Rank	2007 Rank	2006 Rank	2005 Rank	
Lewiston	23.42	1	22.98	1	21.27	1	19.32	1	16.89	2	17.46	2
Auburn	21.23	2	20.55	2	19.89	2	18.51	2	18.98	1	19.99	1
Bath	20.81	3	20.25	3	18.28	3	16.90	3	15.73	3	14.06	3
Lisbon	20.35	4	21.26	4	18.14	4	15.74	5	13.77	5	15.34	3
Cumberland	18.63	5	17.85	6	17.75	7	14.67	6	13.26	7	12.54	9
Brunswick	17.92	6	17.74	7	16.45	8	13.47	8	12.80	8	13.46	6
Topsham	17.33	7	17.11	8	16.72	8	14.36	7	13.33	6	12.89	7
Yarmouth	17.32	8	17.51	7	17.94	5	16.11	4	14.43	4	15.22	4
Durham	16.08	10	14.23	14	12.38	14	11.58	13	9.59	14	10.59	12
North Yarmouth	16.08	10	15.92	9	14.55	9	12.51	10	11.75	10	12.85	8
Pownal	15.95	11	15.21	10	14.33	11	12.98	11	10.71	12	10.40	13
Freeport	15.58	12	15.10	11	14.43	9	12.62	9	11.93	9	12.33	11
Gray	15.29	13	14.76	12	12.91	13	11.36	14	9.70	13	9.68	14
Falmouth	14.00	14	14.30	13	13.82	12	12.16	12	11.36	11	12.44	10
New Gloucester	13.70	15	12.91	15	12.06	15	10.66	15	8.46	15	8.30	15

Bordering Towns	2015 Rank		2014 Rank		2013 Rank		2012 Rank		2011 Rank		2010 Rank		2009 Rank		2008 Rank		2007 Rank		2006 Rank		2005 Rank		
	Auburn	21.23	1	20.95	2	20.55	1	20.01	1	19.89	1	19.62	1	18.51	1	18.04	1	18.98	1	18.61	1	19.99	1
	Lisbon	20.35	2	21.26	1	19.63	2	19.22	2	18.14	2	17.23	2	15.74	2	14.84	2	13.77	2	14.60	2	15.34	2
	Brunswick	17.92	3	17.93	3	17.74	3	16.45	4	15.55	4	14.41	4	13.47	4	13.01	4	12.80	4	12.89	3	13.46	3
	Topsham	17.33	4	17.11	4	16.72	4	16.63	3	16.69	3	15.66	3	14.36	3	13.27	3	13.33	3	12.73	4	12.89	4
	Durham	16.08	5	15.65	5	14.23	7	12.82	7	12.38	7	12.25	7	11.58	7	10.33	7	9.59	7	9.77	6	10.59	6
	Pownal	15.95	6	15.27	6	15.21	5	15.62	5	14.33	6	12.98	6	12.49	6	10.86	6	10.71	6	9.57	7	10.40	7
	Freeport	15.58	7	14.67	7	15.10	6	15.05	6	14.43	5	13.81	5	12.62	5	12.27	5	11.93	5	11.82	5	12.33	5

Androscoggin County Average 19.65 19.47 19.07 18.45 17.79 17.06 16.24 15.51 15.46 15.37

State Weighted Average 15.03 14.72 14.49 13.99 13.40 12.78 12.23 11.70 11.33 11.77

Source: Maine Revenue Services (for comparison purposes only)

<http://maine.gov/revenue/propertytax/municipalities/fullvaluerates.pdf>

2015 Equalized Tax Rate derived by dividing 2015 Municipal Commitment by 2017 State Valuation with adjustments for Homestead and BETE Exemptions and TIFs

Full Value Tax Rates Represent Tax per \$1,000 of Value



## Durham Property Tax Mil Rate Breakdown by Category

This table summarizes the breakdown of Durham's property tax Mil Rate by category for each year back to 2000.

	Town	Town % of Total	School	School % of Total	County	County % of Total	Overlay	Overlay % of Total	Total Mil Rate	% Change
<b>2017</b>	3.27	17.37%	14.08	74.67%	1.23	6.55%	0.27	1.41%	18.85	0.27%
<b>2016</b>	3.40	18.10%	13.88	73.82%	1.16	6.19%	0.36	1.89%	18.80	8.05%
<b>2015</b>	2.60	14.95%	13.24	76.09%	1.14	6.54%	0.42	2.42%	17.40	4.50%
<b>2014</b>	2.90	17.40%	12.17	73.10%	1.12	6.70%	0.47	2.80%	16.65	11.37%
<b>2013</b>	2.47	16.50%	11.11	74.30%	1.09	7.30%	0.28	1.90%	14.95	11.99%
<b>2012</b>	2.00	15.00%	10.01	75.00%	1.07	8.00%	0.27	2.00%	13.35	1.91%
<b>2011</b>	2.10	16.00%	9.69	74.00%	1.05	8.00%	0.26	2.00%	13.10	0.38%
<b>2010</b>	2.61	20.00%	9.00	69.00%	1.04	8.00%	0.39	3.00%	13.05	Revaluation
<b>2009</b>	4.49	21.00%	14.74	69.00%	1.71	8.00%	0.43	2.00%	21.36	11.13%
<b>2008</b>	2.50	13.00%	14.61	76.00%	1.73	9.00%	0.38	2.00%	19.22	5.03%
<b>2007</b>	2.52	13.77%	13.18	72.02%	1.78	9.73%	0.82	4.48%	18.30	2.81%
<b>2006</b>	2.52	14.16%	12.84	72.13%	1.62	9.10%	0.82	4.61%	17.80	-8.72%
<b>2005</b>	3.28	16.82%	13.81	70.82%	1.63	8.36%	0.78	4.00%	19.50	0.00%
<b>2004</b>	3.03	15.54%	15.01	76.97%	1.46	7.49%	0.00	0.00%	19.50	4.84%
<b>2003</b>	2.83	15.22%	14.29	76.83%	1.48	7.96%	0.00	0.00%	18.60	5.68%
<b>2002</b>	2.75	15.63%	13.52	76.82%	1.33	7.56%	0.00	0.00%	17.60	5.07%
<b>2001</b>	3.10	18.51%	12.50	74.63%	1.15	6.87%	0.00	0.00%	16.75	7.03%
<b>2000</b>	2.79	17.83%	11.77	75.21%	1.09	6.96%	0.00	0.00%	15.65	

Source: Annual Town Property Tax Bill\*

\*2008 - 2010 Tax Bills mis-state the percentage breakdowns. Adjusted figures provided by Town Office.

# TOWN OF DURHAM

<b>ADMINISTRATIVE</b>					
	<b>2017 Budget</b>	<b>Expended</b>	<b>Proposed 2018 Budget</b>	<b>INC/DCR</b>	<b>Percent INC/DCR</b>
<b><u>Personnel</u></b>					
Chairman, Selectmen Salary	2,640	2,164	2,640	0	0.00%
Meetings Secretary	3,795	2,667	3,240	-555	-14.62%
Town Clerk Salary	35,752	36,072	35,752	0	0.00%
Deputy Treasurer/Coll/Clerk	32,446	32,651	32,446	0	0.00%
Selectmen Salaries	7,680	6,940	7,680	0	0.00%
Code Enforcement Salary	39,936	17,095	38,272	-1,664	-4.17%
Administrative Assistant Salary	44,960	45,175	46,758	1,798	4.00%
Raise Pool for all Admin Salaries			2,046		
<b>Subtotal:</b>	<b>167,209</b>	<b>142,763</b>	<b>168,834</b>	<b>1,625</b>	<b>0.97%</b>
<b><u>Support &amp; Benefits</u></b>					
Town Clerk Health	20,139	20,138	21,326	1,187	5.90%
Deputy Treasurer/Coll/Clerk Health	9,071	9,998	10,559	1,488	16.40%
Administrative Assistant Health	9,071	9,071	9,604	533	5.87%
FICA(with MPERS)	11,287	9,285	11,818	532	4.71%
Medicare	2,425	1,886	2,448	24	0.97%
Code Enforcement	9,071	2,268	9,604	533	5.88%
<b>Subtotal:</b>	<b>61,063</b>	<b>52,646</b>	<b>65,360</b>	<b>4,296</b>	<b>7.04%</b>
<b>Personnel Subtotal:</b>	<b>228,272</b>	<b>195,409</b>	<b>234,194</b>	<b>5,922</b>	<b>2.59%</b>
<b><u>Insurances</u></b>					
General Insurance	36,175	33,318	36,175	0	0.00%
Workers Compensation	2,518	2,960	2,428	-90	-3.57%
<b>Subtotal:</b>	<b>38,693</b>	<b>36,278</b>	<b>38,603</b>	<b>-90</b>	<b>-0.23%</b>
<b><u>Computers &amp; Networking</u></b>					
Computer Hardware	2,000	2,752	2,000	0	
Trio/Harris Software	12,607	12,606	17,140	4,533	35.96%
Equipment Lease	1,740	1,720	2,405	665	38.22%
<b>Subtotal:</b>	<b>16,347</b>	<b>17,078</b>	<b>21,545</b>	<b>5,198</b>	<b>31.80%</b>
<b><u>Operating Expenses</u></b>					
Publications	1,800	366	400	-1,400	-77.78%
Furnishings/Equipment	150	0	150	0	0.00%
Office Supplies	4,200	4,222	4,200	0	0.00%
Selectmen's Discretionary	150	0	150	0	0.00%
<b>Subtotal:</b>	<b>6,300</b>	<b>4,588</b>	<b>4,900</b>	<b>-1,400</b>	<b>-22.22%</b>
<b>Office Expenses Subtotal:</b>	<b>61,340</b>	<b>57,945</b>	<b>65,048</b>	<b>3,708</b>	<b>6.05%</b>
<b><u>General Services</u></b>					
Supplies	400	355	400	0	0.00%
Security	240	240	348	108	45.00%
Generator Maintenance	600	964	600	0	0.00%
FICA	124	111	129	5	4.26%
MEDICARE	28	26	29	1	2.05%
Propane	1,500	1,327	1,500	0	0.00%
Maintenance/Repairs	300	456	1,000	700	233.33%
Telephone	2,472	2,409	2,450	-22	-0.89%
Janitorial	1,949	1,788	1,950	1	0.05%
<b>Subtotal:</b>	<b>7,613</b>	<b>7,675</b>	<b>8,406</b>	<b>793</b>	<b>10.41%</b>
<b><u>Electricity</u></b>					
Town Buildings	2,356	1,750	1,855	-501	-21.25%
Streetlights	1,568	1,466	1,554	-14	-0.91%
<b>Subtotal:</b>	<b>3,924</b>	<b>3,216</b>	<b>3,409</b>	<b>-515</b>	<b>-13.12%</b>

<b><u>Union Church</u></b>					
Security	300	241	450	150	50.00%
Electricity	195	188	200	5	2.40%
Telephone	408	396	408	0	0.00%
<b>Subtotal:</b>	<b>903</b>	<b>826</b>	<b>1,058</b>	<b>155</b>	<b>17.13%</b>
<b>Facility Subtotal Budget:</b>	<b>12,440</b>	<b>11,717</b>	<b>12,873</b>	<b>433</b>	<b>3.48%</b>
<b><u>Election Services</u></b>					
Election Payroll	3,100	4,539	7,000	3,900	125.81%
Election Expenses	1,500	2,534	2,850	1,350	90.00%
Fica	202	286	455	254	125.81%
Medicare	45	82	102	57	125.81%
<b>Subtotal:</b>	<b>4,846</b>	<b>7,441</b>	<b>10,407</b>	<b>5,560</b>	<b>114.72%</b>
<b><u>Professional Services</u></b>					
Legal Expenses	8,000	4,777	8,000	0	0.00%
Audit Expenses	11,300	11,300	11,500	200	1.77%
MMA Dues	3,997	3,997	4,102	105	2.63%
GPCOG	3,848	3,848	6,157	2,309	60.01%
<b>Subtotal:</b>	<b>27,145</b>	<b>23,922</b>	<b>29,759</b>	<b>2,614</b>	<b>9.63%</b>
<b><u>Office Expenses</u></b>					
Dues/Training/Mileage	6,000	3,458	6,200	200	3.33%
Tax Billing	2,000	1,944	2,000	0	0.00%
Liens/Discharges	3,300	2,793	3,300	0	0.00%
Postage	4,300	4,282	4,300	0	0.00%
Advertising	1,400	674	1,000	-400	-28.57%
<b>Subtotal:</b>	<b>17,000</b>	<b>13,150</b>	<b>16,800</b>	<b>-200</b>	<b>-1.18%</b>
<b>Admin. Exp. Subtotal:</b>	<b>48,991</b>	<b>44,513</b>	<b>56,966</b>	<b>7,974</b>	<b>16.28%</b>
<b>TOTAL ADMINISTRATION</b>	<b>351,044</b>	<b>309,583</b>	<b>369,080</b>	<b>18,036</b>	<b>5.14%</b>
<b>MUNICIPAL CAPITAL BUDGET</b>					
	<b><u>2017 BUDGET</u></b>	<b><u>Expended</u></b>	<b><u>Proposed 2018 Budget</u></b>	<b><u>INC/DCR</u></b>	<b><u>Percent INC/DCR</u></b>
<b>Capital Projects:</b>					
Renovation	30,000	17,818	4,700	-25,300	
Roof	11,000	8,750	0	-11,000	
Heating System	14,000	0	0	-14,000	
Update Security System			8,200	8,200	
Union Church Renovation Reserve			10,000	10,000	
<b>Subtotal:</b>	<b>55,000</b>	<b>26,568</b>	<b>22,900</b>	<b>-32,100</b>	<b>-58.36%</b>
<b>ANIMAL CONTROL</b>					
	<b><u>2017 BUDGET</u></b>	<b><u>Expended</u></b>	<b><u>Proposed 2018 BUDGET</u></b>	<b><u>INC/DCR</u></b>	<b><u>Percent INC/DCR</u></b>
<b>Department Item</b>					
<b><u>Personnel</u></b>					
Salary (Contract)	6,500	6,312	7,000	500	7.69%
<b>Subtotal:</b>	<b>6,500</b>	<b>6,312</b>	<b>7,000</b>	<b>500</b>	<b>7.69%</b>
<b><u>Support &amp; Benefits</u></b>					
FICA	423	391	455	33	7.69%
Medicare	94	92	102	7	7.69%
Workers Comp	154	146	151	-3	-1.97%
<b>Subtotal:</b>	<b>670</b>	<b>629</b>	<b>707</b>	<b>37</b>	<b>5.48%</b>
<b><u>Operating Expenses</u></b>					
Supplies	300	338	300	0	0.00%
Training	100	0	100	0	0.00%
Coastal Humane	5,003	5,003	5,003	0	0.00%
<b>Subtotal:</b>	<b>5,403</b>	<b>5,341</b>	<b>5,403</b>	<b>0</b>	<b>0.00%</b>
<b>Animal Control Budget:</b>	<b>12,573</b>	<b>12,282</b>	<b>13,110</b>	<b>537</b>	<b>4.27%</b>



ASSESSING					
			Proposed		Percent
Department Item	2017 BUDGET	Expended	2018 BUDGET	INC/DCR	INC/DCR
<b><u>Personnel</u></b>					
Contract	18,000	18,000	18,000	0	0.00%
<b>Subtotal:</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>0</b>	<b>0.00%</b>
<b><u>Operating Expenses</u></b>					
Tax Mapping	1,600	1,617	1,700	100	6.25%
Transfer Deed Copies	400	459	500	100	25.00%
Postage/Office Supplies	150	39	100	-50	-33.33%
<b>Subtotal:</b>	<b>2,150</b>	<b>2,115</b>	<b>2,300</b>	<b>150</b>	<b>6.98%</b>
<b>Assessing Budget</b>	<b>20,150</b>	<b>20,115</b>	<b>20,300</b>	<b>150</b>	<b>0.74%</b>
CEMETERIES					
			Proposed		Percent
Department Item	2017 BUDGET	Expended	2018 BUDGET	INC/DCR	INC/DCR
<b><u>General</u></b>					
Mowing Contract	3,500	3,500	3,500	0	0.00%
Equipment & Materials	500	23	200	-300	-60.00%
Flags	200	0	200	0	0.00%
Flag Holders	0	0	300	300	100.00%
Projects/Restoration	0	0	6,580	6,580	100.00%
<b>Cemeteries Budget:</b>	<b>4,200</b>	<b>3,523</b>	<b>10,780</b>	<b>6,580</b>	<b>156.67%</b>
CONSERVATION					
			Proposed		Percent
Department Item	2017 BUDGET	Expended	2018 BUDGET	INC/DCR	INC/DCR
Dues	100	100	200	100	100.00%
University of Maine 4-H Club	2,000	2,000	2,000	0	0.00%
<b>Conservation Budget</b>	<b>2,100</b>	<b>2,100</b>	<b>2,200</b>	<b>100</b>	<b>4.76%</b>
DONATIONS					
			Proposed		Percent
Department Item	2017 BUDGET	Expended	2018 BUDGET	INC/DCR	INC/DCR
<b><u>General</u></b>					
Community Concepts	500	500	500	0	0.00%
LACO	500	500	500	0	0.00%
Oasis Free Clinic	500	500	500	0	0.00%
Seniors Plus	500	500	500	0	0.00%
Tri County Mental Health	500	500	0	-500	-100.00%
Western Maine Transportation	500	500	0	-500	-100.00%
Androscoggin Headstart			100	100	100.00%
<b>TOTAL DONATIONS</b>	<b>3,000</b>	<b>3,000</b>	<b>2,100</b>	<b>-900</b>	<b>-30.00%</b>
EUREKA COMMUNITY					
			Proposed		Percent
Department Item	2017 BUDGET	Expended	2018 BUDGET	INC/DCR	INC/DCR
<b><u>Utilities</u></b>					
Electricity	600	537	600	0	0.00%
Propane	1,500	1,092	1,400	-100	-6.67%
<b>Subtotal:</b>	<b>2,100</b>	<b>1,629</b>	<b>2,000</b>	<b>-100</b>	<b>-4.76%</b>

<b>General</b>					
Repairs	1,200	847	1,200	0	0.00%
Cleaning	1,299	1,364	1,326	27	2.04%
FICA	84	79	86	2	2.04%
Medicare	19	18	19	0	2.04%
Supplies	200	20	300	100	50.00%
<b>Subtotal:</b>	<b>2,803</b>	<b>2,328</b>	<b>2,931</b>	<b>129</b>	<b>4.59%</b>
<b>Eureka Community Ctr Budget:</b>	<b>4,903</b>	<b>3,957</b>	<b>4,931</b>	<b>29</b>	<b>0.58%</b>
<b>EUREKA COMMUNITY PROJECTS</b>					
			<b>Proposed</b>		<b>Percent</b>
<b>Capital Projects:</b>	<b>2017 BUDGET</b>	<b>Expended</b>	<b>2018 BUDGET</b>	<b>INC/DCR</b>	<b>INC/DCR</b>
Various Projects	0	0	6000	6,000	100%
<b>Eureka Community Center Capital Projects Budget</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>100%</b>
<b>FIRE RESCUE DEPARTMENT</b>					
			<b>Proposed</b>		<b>Percent</b>
<b>Department Item</b>	<b>2017 BUDGET</b>	<b>Expended</b>	<b>2018 BUDGET</b>	<b>INC/DCR</b>	<b>INC/DCR</b>
<b>Personnel</b>					
Fire/Rescue Chief Salary	57,826	57,500	78,358	20,532	35.51%
Labor	94,528	94,343	100,594	6,066	6.42%
<b>Subtotal:</b>	<b>152,354</b>	<b>151,843</b>	<b>178,952</b>	<b>26,598</b>	<b>17.46%</b>
<b>Support &amp; Benefits</b>					
Health Insurance	9,071	9,071	18,084	9,013	99.36%
FICA / MERS	10,527	9,734	12,024	1,497	14.22%
Medicare	2,230	2,171	2,595	365	16.38%
Insurance	947	946	947	0	0.00%
Workers Comp	19,779	18,838	20,089	311	1.57%
<b>Subtotal:</b>	<b>42,553</b>	<b>40,760</b>	<b>53,739</b>	<b>11,185</b>	<b>26.29%</b>
<b>Operating Expenses</b>					
Utilities	5,040	4,334	5,040	0	0.00%
Propane	5,040	4,946	5,085	45	0.89%
Building Maintenance	4,729	5,236	4,729	0	0.00%
Equipment Maintenance	41,850	45,162	45,250	3,400	8.12%
Training	7,700	6,284	7,700	0	0.00%
Ambulance Intercept	4,900	3,060	4,600	-300	-6.12%
Diesel/Gasoline	4,860	4,411	5,400	540	11.11%
Dues	4,045	3,383	3,842	-203	-5.02%
Chief's Expenses	2,900	2,416	2,600	-300	-10.34%
Prevention	700	502	700	0	0.00%
Personal Safety	17,994	16,826	17,098	-896	-4.98%
Dispatch	22,440	26,158	25,007	2,567	11.44%
Supplies	4,575	3,851	3,975	-600	-13.11%
<b>Subtotal:</b>	<b>126,773</b>	<b>126,569</b>	<b>131,026</b>	<b>4,253</b>	<b>3.35%</b>
<b>Fire/Rescue/EMA budget</b>	<b>321,680</b>	<b>319,173</b>	<b>363,717</b>	<b>42,037</b>	<b>13.07%</b>
<b>RESCUE PER DIEM AND STIPEND</b>					
			<b>Proposed</b>		<b>Percent</b>
<b>Department Item</b>	<b>2017 BUDGET</b>	<b>Expended</b>	<b>2018 BUDGET</b>	<b>INC/DCR</b>	<b>INC/DCR</b>
<b>Personnel</b>					
Labor	64,087	47,538	91,400	27,313	42.62%
<b>Subtotal:</b>	<b>64,087</b>	<b>47,538</b>	<b>91,400</b>	<b>27,313</b>	<b>42.62%</b>
<b>Support &amp; Benefits</b>					
FICA / MERS		2,839	5,941	5,941	100.00%
Medicare		664	1,325	1,325	100.00%
Workers Comp					

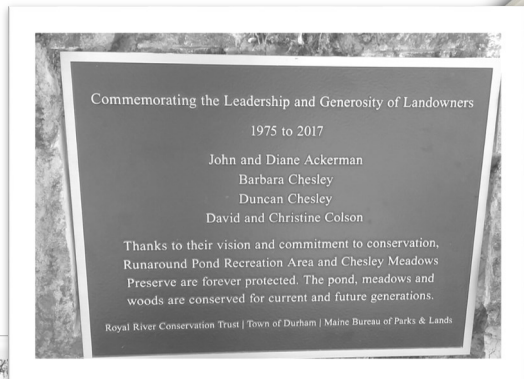
2017 not budgeted for			6,616	6,616	100.00%
2018			12,739	12,739	100.00%
<b>Subtotal:</b>	<b>0</b>	<b>3,503</b>	<b>26,621</b>	<b>26,621</b>	<b>100.00%</b>
<b><u>Operating Expenses</u></b>					
Personal Safety		6,870	2,387	2,387	100.00%
Supplies		726	200	200	100.00%
<b>Subtotal:</b>	<b>0</b>	<b>7,596</b>	<b>2,587</b>	<b>2,587</b>	<b>100.00%</b>
<b>Fire/Rescue/EMA budget</b>	<b>64,087</b>	<b>58,637</b>	<b>120,608</b>	<b>56,521</b>	<b>88.19%</b>
<b>FIRE RESERVE</b>					
			<b>Proposed</b>		<b>Percent</b>
<b>Department Item</b>	<b><u>2017 BUDGET</u></b>	<b><u>Expended</u></b>	<b><u>2018 BUDGET</u></b>	<b><u>INC/DCR</u></b>	<b><u>INC/DCR</u></b>
<b><u>Reserve Account</u></b>					
<b>To Fire Reserve Account</b>	<b>0</b>	<b>0</b>	<b>55,000</b>	<b>55,000</b>	<b>100.00%</b>
<b>FIRE CAPITAL</b>					
			<b>Proposed</b>		<b>Percent</b>
<b>Department Item</b>	<b><u>2017 BUDGET</u></b>	<b><u>Expended</u></b>	<b><u>2018 BUDGET</u></b>	<b><u>INC/DCR</u></b>	<b><u>INC/DCR</u></b>
<b><u>Debt Service and Capital Expenses</u></b>					
Debt Service - Quint	33,004	33,003	33,004	0	0.00%
Fire Station Capital Expenses	0	0	35,000	35,000	100.00%
<b>Total Budget Expenses</b>	<b>33,004</b>	<b>33,003</b>	<b>68,004</b>	<b>35,000</b>	<b>106.05%</b>
<b>GENERAL ASSISTANCE</b>					
			<b>Proposed</b>		<b>Percent</b>
<b>Department Item</b>	<b><u>2017 BUDGET</u></b>	<b><u>Expended</u></b>	<b><u>2018 BUDGET</u></b>	<b><u>INC/DCR</u></b>	<b><u>INC/DCR</u></b>
<b>General Assistance</b>	<b>2000</b>	<b>134</b>	<b>2000</b>	<b>0</b>	<b>0.00%</b>
<b>PARKS AND RECREATION</b>					
			<b>Proposed</b>		<b>Percent</b>
<b>Department Item</b>	<b><u>2017 BUDGET</u></b>	<b><u>Expended</u></b>	<b><u>2018 BUDGET</u></b>	<b><u>INC/DCR</u></b>	<b><u>INC/DCR</u></b>
<b>RUN-AROUND PARK &amp; DAM</b>					
Sanitation	600	470	800	200	33.33%
Park Maintenance	400	244	400	0	0.00%
<b>Subtotal</b>	<b>1,000</b>	<b>714</b>	<b>1,200</b>	<b>200</b>	<b>20.00%</b>
<b>RIVER PARK MAINTENANCE</b>					
Park Maintenance	100	28	100	0	0.00%
Electricity	180	183	200	20	11.11%
<b>Subtotal</b>	<b>280</b>	<b>212</b>	<b>300</b>	<b>20</b>	<b>7.14%</b>
<b>WAR MEMORIAL PARK</b>					
Flag Upkeep/Main/Projects	5,410	5,031	5,500	90	1.66%
Electricity	180	183	200	20	11.11%
<b>Subtotal</b>	<b>5,590</b>	<b>5,214</b>	<b>5,700</b>	<b>110</b>	<b>1.97%</b>
<b><u>RECREATION</u></b>					
Parade	1,000	767	500	-500	-50.00%
Recreation	6,350	6,350	2,600	-3,750	-59.06%
<b>Subtotal</b>	<b>7,350</b>	<b>7,117</b>	<b>3,100</b>	<b>-4,250</b>	<b>-57.82%</b>
<b>TOTAL PARKS &amp; RECREATION BUDGET</b>	<b>14,220</b>	<b>13,258</b>	<b>10,300</b>	<b>-3,920</b>	<b>-27.57%</b>
<b>PLANNING BOARD, APPEALS, HISTORIC DISTRICT AND COMP PLAN</b>					
			<b>Proposed</b>		<b>Percent</b>
<b>Department Item</b>	<b><u>2017 BUDGET</u></b>	<b><u>Expended</u></b>	<b><u>2018 BUDGET</u></b>	<b><u>INC/DCR</u></b>	<b><u>INC/DCR</u></b>
<b><u>Personnel</u></b>					
Salary (Planning & Appeals)	4,500	2,600	4,500	0	0%
Planing Board Secretary	1,935	1,012	2,700	765	40%
Raise Pool for Planning			0		
<b>Subtotal:</b>	<b>6,435</b>	<b>3,612</b>	<b>7,200</b>	<b>765</b>	<b>12%</b>



<b>Support &amp; Benefits</b>					
FICA	418	205	468	50	12%
Medicare	94	48	104	10	11%
<b>Subtotal:</b>	<b>512</b>	<b>253</b>	<b>572</b>	<b>60</b>	<b>12%</b>
<b>Operating Expenses</b>					
Advertising	200	215	200	0	0%
Training	1,000	199	1,200	200	20%
Supplies	200	107	500	300	150%
Postage	150	0	1,500	1,350	900%
Legal	1,000	1,828	2,000	1,000	100%
Contracted Services			10,000	10,000	100%
<b>Subtotal:</b>	<b>2,550</b>	<b>2,348</b>	<b>15,400</b>	<b>12,850</b>	<b>504%</b>
Comprehensive Plan	7,700	8,350	7,500	-200	-3%
Ordinance Review	500	0		-500	-100%
<b>Subtotal:</b>	<b>8,200</b>	<b>8,350</b>	<b>7,500</b>	<b>-700</b>	<b>-9%</b>
<b>Planning Board/Appeals Budget:</b>	<b>17,697</b>	<b>14,562</b>	<b>30,672</b>	<b>12,975</b>	<b>73%</b>
<b>PUBLIC WORKS</b>					
			<b>Proposed</b>		<b>Percent</b>
<b>Department Item</b>	<b>2017 BUDGET</b>	<b>Expended</b>	<b>2018 BUDGET</b>	<b>INC/DCR</b>	<b>INC/DCR</b>
<b>Personnel</b>					
Road Commissioner Salary	35,582	47,464	59,302	23,720	66.66%
Labor	241,416	204,335	256,416	15,000	6.21%
Janitorial Labor	2,599	1,625	1,950	-649	-24.97%
Raise Pool			5,553		
<b>Subtotal:</b>	<b>279,597</b>	<b>253,424</b>	<b>323,221</b>	<b>38,071</b>	<b>13.62%</b>
<b>Support &amp; Benefits</b>					
<b>Labor:</b>					
FICA	18,873	17,143	22,625	3,752	19.88%
Medicare	4,054	3,408	4,687	633	15.61%
Health Ins	78,777	63,457	88,468	9,691	12.30%
Workers Comp	30,720	25,431	28,345	-2,375	-7.73%
<b>Subtotal:</b>	<b>132,424</b>	<b>109,439</b>	<b>144,125</b>	<b>11,701</b>	<b>38.09%</b>
<b>General Roads</b>					
Utilities-Electricity/Heat	14,810	13,591	14,810	0	0.00%
Communication (Vehicles/Equipment)	1,200	1,914	1,200	0	0.00%
Equipment Maintenance	33,500	34,029	38,000	4,500	13.43%
Rental Equipment	13,000	11,990	13,000	0	0.00%
Facility Maintenance	9,978	8,824	12,978	3,000	30.07%
Training/Professional Development	700	768	700	0	0.00%
Signs	5,000	5,285	5,000	0	0.00%
Safety Equipment	3,000	3,078	3,000	0	0.00%
Administrative (Supplies)	3,280	2,947	3,280	0	0.00%
Minor Equipment	4,000	4,680	4,000	0	0.00%
Fuel Account (Gasoline and Deisel)	46,000	43,032	46,000	0	0.00%
Uniforms	1,700	1,411	1,700	0	0.00%
Professional Services	20,000	9,319	20,000	0	0.00%
Traffic Control	25,000	10,160	15,000	-10,000	-40.00%
<b>Subtotal:</b>	<b>181,168</b>	<b>151,029</b>	<b>178,668</b>	<b>-2,500</b>	<b>-1.38%</b>
<b>Materials/Repairs</b>					
Tree Cutting	4,000	4,000	4,000	0	0.00%
Operational Supplies (Material)	44,925	41,223	44,925	0	0.00%
Culverts/Drains	7,000	6,819	7,000	0	0.00%
Erosion Control	2,500	935	2,500	0	0.00%
Roads (Paving)	368,500	365,517	368,500	0	0.00%
<b>Subtotal:</b>	<b>426,925</b>	<b>418,495</b>	<b>426,925</b>	<b>0</b>	<b>0.00%</b>

<b>Winter Roads (Public Works)</b>					
Liquid De-icers	18,000	16,470	18,000	0	0.00%
Sand	9,000	5,331	9,000	0	0.00%
Salt	115,000	118,113	115,000	0	0.00%
Plow Blades	9,000	5,196	9,000	0	0.00%
Winter Equipment Maintenance	20,000	21,281	25,000	5,000	25.00%
Weather Technology	1,000	729	1,000	0	0.00%
<b>Subtotal:</b>	<b>172,000</b>	<b>167,120</b>	<b>177,000</b>	<b>5,000</b>	<b>2.91%</b>
<b>Total Public Works Budget</b>	<b>1,192,114</b>	<b>1,099,506</b>	<b>1,249,940</b>	<b>52,272</b>	<b>4.38%</b>
<b>PUBLIC WORKS DEBT, RESERVE AND CAPITAL</b>					
			<b>Proposed</b>		<b>Percent</b>
<b>Department Item</b>	<b>2017 BUDGET</b>	<b>Expended</b>	<b>2018 BUDGET</b>	<b>INC/DCR</b>	<b>INC/DCR</b>
Plow Truck	0	0	210,000	210,000	100.00%
Paving Public Works Facility	0	0	26,650	26,650	100.00%
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>236,650</b>	<b>236,650</b>	<b>100.00%</b>
<b>To Public Works Reserve Account</b>	<b>0</b>	<b>0</b>	<b>55,000</b>	<b>55,000</b>	<b>100.00%</b>
<b>Outstanding Debt</b>					
PW Facility Bond	91,120	91,119	91,120	0	0.00%
PW Equipment Bond	141,524	141,523	141,524	0	0.00%
PW Road Bond - 2016	172,645	172,645	170,909	-1,736	-1.01%
<b>Subtotal</b>	<b>405,289</b>	<b>405,287</b>	<b>403,553</b>	<b>-1,736</b>	<b>-0.43%</b>
<b>TOTAL</b>	<b>405,289</b>	<b>405,287</b>	<b>695,203</b>	<b>289,914</b>	<b>71.53%</b>
<b>SOLID WASTE</b>					
			<b>Proposed</b>		<b>Percent</b>
<b>Department Item</b>	<b>2017 BUDGET</b>	<b>Expended</b>	<b>2018 BUDGET</b>	<b>INC/DCR</b>	<b>INC/DCR</b>
<b>Personnel/Contracts</b>					
Hauler Contract	200,218	200,218	204,226	4,008	2.00%
<b>Subtotal:</b>	<b>200,218</b>	<b>200,218</b>	<b>204,226</b>	<b>4,008</b>	<b>2.00%</b>
<b>Operating Expenses</b>					
Hazard Waste Facility	285	29	0	-285	-100.00%
Septage	250	250	0	-250	-100.00%
Trash Tags	0	0	0	0	0.00%
<b>Subtotal:</b>	<b>535</b>	<b>279</b>	<b>0</b>	<b>-535</b>	<b>-100.00%</b>
<b>Solid Waste Budget</b>	<b>200,753</b>	<b>200,497</b>	<b>204,226</b>	<b>3,473</b>	<b>1.73%</b>
<b>TELECOMMUNICATIONS</b>					
			<b>Proposed</b>		<b>Percent</b>
<b>Department Item</b>	<b>2017 BUDGET</b>	<b>Expended</b>	<b>2018 BUDGET</b>	<b>INC/DCR</b>	<b>INC/DCR</b>
<b>Personnel</b>					
Salary - Secretary	759	495	432	-327	-43.08%
Public Information Technician	18,034	13,227	18,720	686	3.80%
Meetings Tech	2,121	1,839	2,163	42	1.99%
<b>Subtotal:</b>	<b>20,914</b>	<b>15,561</b>	<b>21,315</b>	<b>401</b>	<b>1.92%</b>
<b>Support &amp; Benefits</b>					
FICA	1,359	959	1,385	26	1.95%
Medicare	303	224	309	6	2.00%
Workers Comp	87	82	57	-30	-34.00%
<b>Subtotal:</b>	<b>1,749</b>	<b>1,265</b>	<b>1,752</b>	<b>3</b>	<b>0.17%</b>

<b><u>Operating Expenses</u></b>					
Access Channel Expenses	3,000	2,250	3,000	0	0.00%
Emails for Committee	1,800	2,095	2,040	240	13.33%
IT Support	5,500	8,282	9,928	4,428	80.51%
Legal	0	0	0	0	0.00%
Postage/Supplies	250	290	1,250	1,000	400.00%
Security Cameras for Fire Station	0	0	0	0	0.00%
Technology Hardware	10,500	7,152	4,666	-5,834	-55.56%
Tehnology Software	700	1,626	3,843	3,143	449.00%
Town Reports/Printing	2,500	2,557	2,500	0	0.00%
Training	500	455	500	0	0.00%
Website Expense	6,250	4,855	1,750	-4,500	-72.00%
<b>Subtotal:</b>	<b>31,000</b>	<b>29,561</b>	<b>29,477</b>	<b>-1,523</b>	<b>-4.91%</b>
<b>Telecommunications Budget:</b>	<b>53,663</b>	<b>46,387</b>	<b>52,544</b>	<b>-1,119</b>	<b>-2.08%</b>



**RUNAROUND POND PARK**

# TRANSITIONS

There were 38 BIRTHS in 2017: Congratulations and welcome.

## Marriages

Allen, Jason Michael	&	Hewitt, Stephanie Ann	Aug-19-2017
Bovard, Kelly Jean	&	McMillen, Daniel James	Jun-08-2017
Bromee, Kasey Lynn	&	Grover, Wesley Charles	Jun-14-2017
Creps, Christopher Stephen	&	Brousseau, Michelle Lynn	Aug-12-2017
Crowley, Page Elizabeth	&	Atherton, Jacob Haines	Aug-12-2017
Diglio, David Eric	&	Harper, Rungthip	Jan-04-2017
Fertig, Jonah Thayer	&	Armentoino-Burd, Elizabeth Anne	Nov-27-2017
Hallman, Heather Elizabeth	&	Curtin, Douglas John	Sep-02-2017
Hilton, Renee Cheri	&	Hallstrom, James Robert	Aug-06-2017
Lussier, Joel Robert	&	Beal, Rebecca Mae	Jun-10-2017
Morse, Aphtyn Margaret	&	Ludwig III, Burton Earl	Jun-24-2017
Pace, Theresa Marie	&	Page, Thomas Anfin	Jun-24-2017
St. Amand, Ashley Rae	&	LaBreck, Brittany Lee	Sep-21-2017
Stoddard, Karin	&	Francoeur, Steven	Jun-03-2017
Sullivan, Amanda Elise	&	Hoppenrath, William John	Sep-02-2017
White, Ashley Ann	&	Corliss, Derek Mark	Jul-07-2017

## Deaths

**RESIDENTS THAT HAVE LEFT US HERE IN DURHAM IN 2017. CONDOLENCES TO THE FAMILIES AND FRIENDS OF THESE DECEASED INDIVIDUALS.**

Anderson, Philip R.	Duricko, Michael J Jr	Reynolds, Beverly G.
Berry, Elizabeth Rosemary	Gilikson, Philip P.	Roy, Madeline
Bowie, Roger L	Howard, Walter Raymond	Schlaack, John G.
Brannon, Mark P.	Huntington, Patricia Roberta	Sears, Elaine M.
Brooker, Gerald B.	Huston, Marion R.	St. Amand, Roland R. Jr.
Chabot, Joseph Thomas	Jewett, David Bruce	Sutherland, Patricia Jane
Coburn, Erla G.	Labbe, Richard R. Sr.	Tebbetts, Ernest F.
Cyr, Peter Michael	Libby, Clarence E.	Thibeault, Dana D
Darling, Christy	Libby, Malcolm A.	Vincent, George E.
Demchak, Elwin J.	Merrill, Frances Mary	Waterman, Joyce Irene
Downey, Gary T.		

**BUT I THINK, MAYBE, THERE IS SOME VALIDITY IN ACCEPTING THAT A PART OF YOU WENT WITH THE PERSON WHO DIES, AND A PART OF THEM STAYED WITH YOU.**

-BRITTANY WHITE



# 2017 Town Clerk's Town Report

## Elections

### Registered Voters

Democrat	852
Green Independent	191
Libertarian	16
Republican	973
Unenrolled	1,356
<b>Total</b>	<b>3,388</b>

The Town of Durham generally holds three elections each year; a municipal election in April, a school budget referendum and possible State primary and referendum in June and a State election and/or referendum in November. 2017 was an off year with two State referendums, a State bond questions, a State constitution question and a possible marijuana moratorium (which did not pass) in November. Voter registration is done all year during office hours and at the polls on the day of an election. Please bring identification and proof of residency when registering to vote. The Town would like to thank all the

## DOG LICENSING

All dogs are required to be registered by State Statute. Dogs that are spayed or neutered cost \$6 and intact dogs cost \$11. Licenses run on a calendar year and expire December 31st. There is a grace period in January with a late fee of \$25 per dog beginning on February 1st. Please bring proof of rabies

### Dog licenses issued for 2017

Female / Male	37
Spay / Neuter	338
<b>Total</b>	<b>375</b>

## Vitals

Birth, Death and Marriage certificates can be obtained at the Town Office. Proof of Identity and lineage is required. We have access to those events which occurred in Durham or those which occurred while a resident of Durham. All certificates are \$15 for the first and \$6 for any duplicates obtained in the same request. Marriage licenses are also available. Please bring identification and paperwork showing the dissolution of the previous marriage if applicable. Licenses are \$40, are valid as of the day obtained and for 90 days thereafter. The Town Office will also



Reregistrations, IFW licenses and tax payments may be completed online for your convenience. Visit **[www.durhamme.com](http://www.durhamme.com)** and click "online services".

### Services provided by the Town:

- Hunting, fishing and other game related licenses, stamps or permits
- Snowmobile, All-Terrain Vehicle, Boat, Vehicle & Trailer registrations
- Dog licenses
- Marriage licenses and ceremonies
- Maine certified copies of Births, Marriages and Deaths
- Burial permits
- Old and current Town Records
- Recording of all Town Meetings and supervision of elections
- Voter registration and absentee voting
- Notary Public and Dedimus Justice services

**Respectfully Submitted,**  
**Shannon R. Plourde, CCM**



# 2017 TREASURER'S REPORT

Cash Balance January 1, 2017	\$3,154,480.00	Cash Balance December 31, 2017	\$3,157,039.00
<b>Income:</b>			
RE & PP TAX COMMITMENT	\$6,545,367.18	PHOTOCOPIES	\$521.00
GAINS ON TAX ACQUIRED PROPERTY	\$28,432.94	JUNKYARD FEES	\$300.00
AUTOMOBILE EXCISE	\$851,286.13	SNOWMOBILE FEES	\$1,456.40
BOAT EXCISE	\$5,256.90	TREE GROWTH / VE REIMBURS	\$17,717.27
ANIMAL CONTROL	\$1,283.00	MISCELLANEOUS	\$327.07
CONDITIONAL USE PERMITS	\$1,700.00	POWNA REIMBURSEMENT	\$6,505.01
MUNICIPAL REVENUE SHARING	\$185,089.10	FD HYDRANTS & INSURANCE	\$57,871.25
URBAN RENEWAL INIT. PROGRAM	\$54,520.00	APPEALS ADMIN FEES	\$140.00
BETE REIMBURSEMENT	\$1,846.00	CABLE FRANCHISE FEES	\$46,321.67
HOMESTEAD REIMBURSEMENT	\$179,338.00	GENERAL GRANT MATCH REIMB	\$3,078.19
STATE PARK FEES	\$4,223.78	CAPITAL IMPROVEMENT INTER	\$8,382.34
USER FEES - COLLECTIONS	\$19,889.00	EUREKA RENTAL FEES	\$870.00
BUILDING INSPECTION FEES	\$22,869.05	EUREKA FUNDRAISING	\$1,073.00
ELECTRIC INSPECTION FEES	\$4,250.00		
PLUMBING INSPECTION FEES	\$10,320.00		
TOWN CLERK FEES	\$5,131.10		
REREGISTRATION FEES	\$13,986.00		
ADMIN INTEREST	35,880.47		
		Total Income	\$8,115,231.85
		Expenses	\$7,912,345.70

## FIVE YEAR ANALYSIS

Real Estate Taxes Committed & Balance at Year End:

<u>Year</u>	<u>Commitment</u>	<u>Year End Balance</u>	<u>Percentage</u>
2017	\$6,545,367.18	\$245,637.54	3.75%
2016	\$6,425,918.96	\$294,672.30	4.58%
2015	\$5,868,955.62	\$289,884.51	4.94%
2014	\$5,549,784.66	\$284,354.58	5.12%
2013	\$4,935,201.31	\$239,556.50	4.85%

Automobile Excise Tax Collected:

<u>Year</u>	<u>Amount</u>	<u>% Increase</u>
2017	\$851,286.13	9.69%
2016	\$825,283.84	12.46%
2015	\$733,846.76	0.26%
2014	\$731,950.36	5.21%
2013	\$695,678.17	13.15%
2012	\$614,822.65	0.34%

# Trust Accounts

January 1, 2017 to December 31, 2017

	Balance	Interest	Deposits	Withdrawals	Balance
	1/1/2017				12/31/2017
Cemetery Fund*	\$7,565.72	\$0.74			\$7,566.47
Restoration Fund	\$56,878.18	\$28.37			\$56,906.55
River Park Project	\$7,892.98	\$7.45			\$7,900.43
Scholarship Fund	\$18,328.38	\$1.74		\$1,000.00	\$17,330.12

## Totals

\* Denotes Perpetual Care

John B Hasty	\$50.00	Helen Trufant Loring	\$200.00
Harriet Novel	\$200.00	Marjorie Taylor	\$200.00
Hattie White	\$600.00	D. & A. Blakely	\$400.00
L.O. Morse	\$200.00	Emille Haskell	\$100.00
Burton C. Gee	\$100.00	John C. Merrill	\$50.00
A. Waterman	\$100.00	Charles Harmon	\$200.00
Marcine Russell	\$500.00	Mrs. Walter White	\$100.00
Kate Miller	\$150.00	Eve B. Butcher est.	\$200.00
Charles W. Thomas	\$100.00		

**Total Perpetual:** \$3,450.00

# 2017 TAXES RECEIVABLE

Name ----	Amount Due	Name ----	Amount Due	Name ----	Amount Due
ALDRICH, ANNE & FLOYD	1,227.29	GRECO, GARY A	2,365.68	MOORE, DAN A, BEURY, NANCY D	12.19
ALLEN, KIMBERLY JANE	4,071.60	GRECO, GARY A	840.71	MORSE, CHERYL ANN	621.68
ANDERSON, CLYDE W.	1,956.63	HARKINS, SANDRA & SHAW, JOSEPH	1,396.79	NELSON, RICHARD J & JO-ELLEN J	5,038.61
ANDERSON, JESSICA A.	3,315.72	HARRIMAN, ROBIN	1,990.56	NEWELL, RONALD E., JR.	2,167.75
ANDERSON, STEPHEN & CLYDE	28.28	HARRINGTON, FRED B & LINDA K	1,930.24	NEWELL, STEVEN D. II, PR	1,485.38
AUBENS, CARROLL V., JR., PR	73.52	HIGGINS, KEITH JR.	2,469.35	NYE, KENNETH A & JESSICA JANE	1,926.47
BAILEY, BENJAMIN H	3,159.26	HIGGINS, KEITH R.	2,576.80	OSGOOD, DAVID & LINWOOD & ...	490.97
BAILEY, JOSHUA D.	2,179.73	HOLBROOK, PETER	1,649.38	OSGOOD, JOSHUA K.	7.46
BAILEY, KENNETH D & TINA L	1,624.87	HORIZONS DEVELOPMENT INC	1,819.03	PASZKOWSKI, LINDA J.	2,083.79
BAILEY, KENNETH D.	1,324.61	HORIZONS DEVELOPMENT INC	1,570.21	PSSANT, MARCEL & MARTHA	2,201.68
BALDWIN, BARRY H.	2,303.47	HUNTINGTON, VINCENT W II	1,014.13	PETERSON, TROY & LISA ANN	3,027.31
BALDWIN, MARCUS A	201.70	JENISON, DAGMAR	2,980.19	PLANCHE, TROY D & CINDY L	948.71
BALFOUR, JAMES	3,541.92	JOHNSON, TURE G.	5,223.34	PLIMPTON, TYLER S	1,308.19
BALLOU, KATHRYN & JACOB	1,212.06	JONES, ALISHA M	1,611.25	POWERS, PAULA MARIE	103.68
BURPEE, BRIAN J. (LIFE ESTATE)	274.70	KING, GLENYS	1,386.00	PRATT, EVONE	2,186.60
CITIMORTGAGE, INC.	2,703.09	KOENIG, NICHOLAS R.	982.09	PURSER, JOHN ,JR.& DAVENPORT, DEBRA	1,432.60
CJR PROPERTIES, LLC.	3,472.17	KOENIG, SETH	1,236.56	PYNCHON, PETER C & WANDA J	2,680.47
COASTAL CONSTRUCTION SERVICES	92.37	KOENIG, TODD S & LORI A	4,929.28	RAUBESON, HEATHER A & RHONDA P ...	867.10
COASTAL CONSTRUCTION SERVICES	64.54	LACASSE, MARK R.	1,771.90	REILLY, TED & SHELLY	1,692.84
COMBS, RICHARD	1,050.57	LACASSE, MARK R. & ROBERTA L.	1,202.63	RINES, RONALD	1,568.32
COMPEAU, PATRICIA L.	3,051.82	LACASSE, MICHAEL R., JR.,	1,093.30	SCAMMON, ROSE	471.25
CONDON, FREEMAN & CAROLEE	1,596.25	LAFLAMME, PHILIP A	2,650.31	SELLARS, DAVID & ANITA	2,416.57
COSLET, JACQUELINE Y & MICHAEL S	2,392.05	LAFLAMME, PHILIP A., SR., PR	983.97	SEVERY, ERIC J.	3,091.40
COSLET, KENNETH CHARLES	985.93	LALUMIERE, SCOTT	2,833.16	SHOVE, MALCOLM & BARBARA A.	2,906.67
CRAIG, PAUL E.	889.72	LANE, GARY & ROBERTA	1,452.43	SHUTE, RICHARD L.	1,913.28
CRANDALL EARL III	637.13	LANE, GARY P & JEAN L	2,912.05	SMALL, DEBRA M. & DONALD	2,037.69
DEWITT, KEVIN ANDREW	899.15	LAROCHELLE, PAUL E & LAURIE J	689.91	SMITH, FOREST B	1,819.03
DISSSELKAMP, JOSEPH PATRICK	1,332.86	LAROCHELLE, PAUL E & LAURIE J	196.04	SMITH, LELAND J.	983.97
DOYON, JAYCE	612.63	LIBBY, STEPHEN	1,698.39	SPADY, CAROL L	3,688.95
DROWN, KARON MORNEAULT	2,356.25	LOPEZ, CELESTE C.	819.98	SPENCER, LUCILLE W.	2,982.07
EASLER, DOREEN B	2,727.60	MACLEAN, PETER & DUPONT, GLADYS	2,188.49	ST PIERRE, TAMMY	1,517.43
ELWELL, MATTHEW & LEONORA	358.15	MAINE CUSTOM WOODLANDS, LLC	5,173.07	ST. AMAND, JAMES A.	767.20
EMERSON, JOHN (HEIRS OF)	2,356.25	MARSTALLER, GLENN	1,244.72	STEENE, SHAWN	422.24
EMERSON-MAINS, HEATHER L.	3,168.69	MASCHINO, GEORGE, SR. & ANGIE L.	6,542.84	STICKNEY, HELEN E., TRUSTEE	1,389.54
FAIRSERVICE, MICHAEL & CHRISTINE	4,122.50	MCDINE, THOMAS & LUCRETIA	252.59	TREMPER, BEVERLY	1,968.57
FAIRSERVICE, MICHAEL & CHRISTINE	1,083.88	MCKAY, JOLENE, P.R.	1,636.18	TRIFFIN, A. ROBERT	5,195.06
FIGUR, JEANINE M, PR	2,623.92	MERRILL, DAWSON E & RITA L	4,525.89	TUPPER, JACKSON II	354.95
FRANK, RICHARD A.	2,595.65	MERRILL, RITA L.	1,274.26	VERTILLA, FRANK	1,476.87
FREEDOM HOME PROPERTIES, LLC	4,203.55	MERRILL, ROYCE E	47.13	WELCOME, THOMAS W & JEFFREY W	1,325.86
FREEMAN, EDWARD E & PATRICIA S	2,582.45	MERRILL, ROYCE E & JACQUELINE G	3,036.74	WOERTER, CAROLYN A	128.18
GARDINER, WILLIAM & JENNIFER	406.30	MERRILL, ROYCE E & JACQUELINE G	2,876.51	WOERTER, RICHARD & CAROLYN	329.88
GIDDINGE, DAVID A	2,561.72	MILLIKEN, LANCE	2,627.69	WOODMAN, KATHY, PR	1,063.14
GRANHOLM, RONALD & BARBARA	2,706.86	MITCHELL, MARK W	23.38	YORK, DOROTHY M.	<u>7,681.38</u>
				<b>Total Due as of 12/31/2017</b>	<b>\$245,637.54</b>

# TAX LIENS RECEIVABLE

## 1991-2009 Tax Lien Receivables

EMERSON, JOHN (HEIRS OF)	\$25,089.51
<b>TOTAL</b>	<b>\$25,089.51</b>

## 2010 Tax Lien Receivables

EMERSON, JOHN (HEIRS OF)	\$2,350.31
HALE BROTHERS	\$87.27
<b>TOTAL</b>	<b>\$2,437.58</b>

## 2011 Tax Lien Receivables

EMERSON, JOHN(HEIRS OF)	\$2,359.31
HALE BROTHERS	\$90.73
<b>TOTAL</b>	<b>\$2,450.04</b>

## 2012 Tax Lien Receivables

EMERSON, JOHN(HEIRS OF)	\$2,585.24
HALE BROTHERS	\$67.38
<b>TOTAL</b>	<b>\$2,652.62</b>

## 2013 Tax Lien Receivables

EMERSON, JOHN(HEIRS OF)	\$2,081.68
EMERSON-MAINS, HEATHER L.	\$881.22
HALE BROTHERS	\$79.45
<b>TOTAL</b>	<b>\$3,042.35</b>

## 2014 Tax Lien Receivables

EMERSON, JOHN (HEIRS OF)	\$2,322.98
EMERSON-MAINS, HEATHER L	\$974.89
HALE BROTHERS	\$23.31
<b>TOTAL</b>	<b>\$3,321.18</b>

## 2015 Tax Lien Receivables

COSLET, JACQUELINE & MICHAEL	\$1,785.01
CUMMINGS, IDALYN A	\$138.82
DEWITT, KEVIN ANDREW	\$1,148.69
EMERSON, JOHN(HEIRS OF)	\$2,295.06
EMERSON-MAINS, HEATHER L.	\$1,061.32
HALE BROTHERS	\$24.36
RAUBESON, HEATHER, RHONDA & DEWITT, KEVIN	\$946.43
<b>TOTAL</b>	<b>\$7,399.69</b>

## 2016 TAX LIEN RECEIVABLES

ANDERSON, CLYDE W.	\$1,311.32
BAILEY, BENJAMIN H	\$3,479.36
COASTAL CONSTRUCTION SERVICES	\$104.91
COMPEAU, PATRICIA L.	\$3,267.64
CUMMINGS, IDALYN A (ESTATE OF)	\$134.73
DEWITT, KEVIN ANDREW	\$1,106.89
EMERSON, JOHN (HEIRS OF)	\$2,530.94
EMERSON-MAINS, HEATHER L.	\$3,383.75
FIGUR, DENNIS M (ESTATE OF)	\$2,831.59
FRANK, RICHARD A.	\$2,788.79
FREEDOM HOME PROPERTIES, LLC	\$4,476.62
GRECO, GARY A	\$2,490.34
HARKINS, SANDRA	\$1,530.34
HLISTER, WILLIAM M	\$1,186.67
HORIZONS DEVELOPMENT INC	\$1,967.01
HORIZONS DEVELOPMENT INC	\$1,705.82
HUNTINGTON, VINCENT W II	\$1,183.17
JENISON, DAGMAR	\$3,284.82
JOHNSON, TURE G.	\$5,493.59
KOENIG, NICHOLAS R.	\$1,088.46
LACASSE, MICHAEL R., JR.,	\$1,205.21
LAFLAMME, DENISE C L	\$696.17
LAFLAMME, PHILIP A	\$2,312.75
LAROCHELLE, PAUL E & LAURIE J JT	\$794.88
LAROCHELLE, PAUL E & LAURIE J JT	\$269.90
MASCHINO, GEORGE, SR. & ANGIE L.	\$1,879.12
MCKAY, JOHN J JR	\$1,801.31
MERRILL, DAWSON E & RITA L	\$4,907.35
MERRILL, RITA L.	\$1,395.16
MERRILL, ROYCE E & JACQUELINE G	\$3,242.05
MERRILL, ROYCE E & JACQUELINE G	\$3,077.06
MILLIKEN, LANCE	\$741.50
NEWELL, STEVEN D.	\$1,207.81
PETERSON, TROY & LISA ANN	\$3,241.91
PRATT, EVONE	\$2,458.35
PURSER, JOHN R., JR. &	\$1,666.87
PYNCHON, PETER C & WANDA J	\$2,976.77
RAUBESON, HEATHER, RHONDA, DEWITT KEVIN	\$974.32
RINES, RONALD	\$1,054.69
SCAMMON, ROSE	\$565.36
SELLARS, DAVID & ANITA	\$565.27
SHOVE, MALCOLM & BARBARA A.	\$3,214.21
SMALL, DEBRA M. & DONALD	\$2,196.53
ST PIERRE, LARRY & TAMMY	\$1,650.35
WELCOME, THOMAS W & JEFFREY W	\$1,535.44
YORK, DOROTHY M.	\$8,232.82

**TOTAL \$99,209.92**

## PERSONAL PROPERTY RECEIVABLES

### Personal Property 2008-2009

Harkins, Sandra	\$142.03
<b>TOTAL</b>	<b>\$142.03</b>

### Personal Property 2010

Greco, Gary A	\$87.44
Harkins, Sandra	\$97.88
<b>TOTAL</b>	<b>\$185.32</b>

### Personal Property 2011

Greco, Gary A	\$87.77
Harkins, Sandra	\$98.25
<b>TOTAL</b>	<b>\$186.02</b>

### Personal Property 2012

Greco, Gary A	\$89.45
Harkins, Sandra	\$100.12
<b>TOTAL</b>	<b>\$189.57</b>

### Personal Property 2013

Bailey, Benjamin H	\$67.28
Greco, Gary A	\$65.78
Harkins, Sandra	\$112.13
<b>TOTAL</b>	<b>\$245.19</b>

### Personal Property 2014

Bailey, Benjamin H	\$74.93
Harkins, Sandra	\$124.87
Huntington's Truck Repair	\$41.28
<b>TOTAL</b>	<b>\$241.08</b>

### Personal Property 2015

Bailey, Benjamin H	\$78.30
Harkins, Sandra	\$130.50
Huntington's Truck Re-	\$43.50

### TOTAL \$252.30

### Personal Property 2016

AT&T Mobility LLC	\$571.52
Bailey, Benjamin H	\$94.00
Harkins, Sandra	\$141.00
Huntington's Truck Re-	\$47.00

### TOTAL \$853.52

### Personal Property 2017

AT&T Mobility LLC	\$503.30
Bailey, Benjamin H	\$94.25
Harkins, Sandra	\$141.38
Huntington's Truck Re-	\$47.13

### Verizon Wireless \$113.10

### TOTAL \$899.16



# DURHAM 2017 PAYROLL

Employee	Gross Pay	Employee	Gross Pay	Employee	Gross Pay
Allen, Alden C	\$1,838.55	Gagnon, Laura R	\$732.38	Nav, Karina N	\$8,392.50
Allen, Elmer W	\$808.00	George, Richard W	\$1,440.00	Nieman, Anne L	\$540.00
Baines, Paul E	\$4,147.00	Glikson, Philip	\$539.00	Parker, Ronald H	\$3,070.43
Baldwin, Barry H	\$123.25	Glaeser, Ruth S	\$44,958.76	Peterson, Michael A	\$690.75
Baldwin, Marcus A	\$123.25	Groves, Lisa P	\$6,407.02	Plourde, Shannon R	\$36,322.94
Beaulieu, Todd P	\$1,640.00	Hall, Sarah K	\$330.00	Pontau, Robert A Jr	\$1,040.00
Beaumier, Calvin L	\$63,656.68	Harris, Christopher S	\$2,851.82	Primevara, Andrew I	\$2,221.51
Becker, Roland J	\$355.25	Harris, George H	\$5,099.08	Quigg, Michael C	\$1,846.00
Benedict, Stephen D	\$1,572.75	Hennessey, Kathleen L	\$1,304.15	Quimby, Tammy L	\$8,014.94
Blake, Mark L	\$1,770.00	Higgins, Christopher JC	\$231.75	Rankins, John E	\$3,396.28
Bradstreet, Anthony L	\$359.63	Higgins, D. Priscilla	\$27.50	Ross, Kathleen A	\$1,895.84
Brown, Shannon M	\$6,649.89	Huntley, Timothy S	\$1,587.76	Russell, Keith E Jr	\$4,455.96
Burby, Mark J	\$584.00	Jabaut, Barbara V	\$671.00	Ryan, Thomas A	\$1,404.00
Chapman, Cade P	\$54.00	Johnson, Patrick C	\$1,020.15	Salve, Adam M	\$8,698.74
Ciaranello, Jaison T	\$67.50	Kennedy, David J	\$27,633.63	Schaffer, Carl W	\$36,014.14
Cloutier, Pamela L	\$32,602.50	Kennett, Ryan H	\$267.75	Scribner, Kenneth P	\$8,781.85
Coslet, Kenneth C	\$217.50	Lacasse, Casey RB	\$112.50	Sherburne, Cheryl	\$561.00
Curtis, Catherine A	\$827.00	LaCasse, Michael R Jr	\$1,831.15	Simon, Milton	\$2,785.00
Cyr, Levi G	\$284.00	Lacasse, Nathan M	\$270.00	Simoneau, John C	\$500.00
Daggett, Catherine A	\$67.50	Lane, Gary P	\$191.63	Simonitis, Daniel J	\$607.50
Davis, Cody J	\$299.00	Lanole, Brian P	\$450.00	Spring, Gerald J	\$627.00
Davis, Joshua A	\$41,038.14	Larrabee, Aimee S	\$42.50	St Hilaire, Jeremy M	\$12,314.25
Dimock, Curtis G Jr	\$9,881.71	Larrabee, Clifton H Jr	\$997.08	St Michel, William J	\$57,825.54
Dimock, Diana M	\$21,412.80	Larrabee, Lauren M	\$558.00	Stewart, Michael	\$330.00
Dobson, Anthony H	\$397.77	League, Rocky L	\$374.00	Swinton, Nancy H	\$214.50
Dobson, Marissa L	\$161.50	Lemont, Joseph D	\$5,258.41	Temple, Aaron D	\$378.00
Dobson, Roxanna L	\$1,606.33	Levesque, Andrew L	\$430.50	Thatcher, Ann L	\$137.50
Dobson, Timothy R.A.	\$978.53	Lewis, Paul E	\$1,700.96	Thatcher, Kendra S	\$99.00
Dube, Ronald J	\$51,481.28	Libby, Joshua S	\$110.00	Thatcher, William R	\$2,719.25
Dulack, David R	\$256.50	Madore, Isaac S	\$135.00	Thibeault, Daniel J	\$1,803.34
Dulack, Shannon M	\$85.50	Mailoux, Christopher P	\$180.00	Toher, Jill S	\$3,719.08
Emerson, Gerald W Jr.	\$449.50	McKechnie, Brea A	\$4,687.57	Torregrossa, Anne M	\$450.00
Enman, Wayne S	\$173.25	McMahon, Cheryl A	\$704.25	Wakeman, Jeffrey K	\$843.55
Enman, Wendy	\$517.13	Merrill, Christina R	\$9.00	Wheels, Scott A	\$18,118.21
Enman-Curtis, Corey H	\$10,727.46	Merrill, Kevin A	\$5,009.50	White, Nathaniel J	\$1,638.00
Faith, John L	\$6,938.57	Merrill, Lawrence A	\$5,998.83	Wilder, Alexander D	\$1,699.95
Faith, Steven M	\$736.89	Merrill, Richard A	\$69.75	Wilson, Brian S Sr	\$11,463.43
Fitzpatrick, Michael J	\$100.00	Merrill, Ryan M	\$801.00	Wink, Charlotte M	\$27.50
Flynn, Ishmael J	\$2,618.00	Morse, Parker	\$2,722.51	Woerter, Melinda R	\$900.00
Forrest, Robert S	\$6,783.25	Nadeau, Kevin J	\$1,800.00		

**TOTAL**

**\$650,484.73**

# Town Forest Warden Report

There are time frames in which burning can and cannot be done, based on the availability of Fire Department personnel. The class day and local weather conditions play a part in determining whether burning permits will be issued as well.

The individual who signs the permit is legally responsible for the fire. They are required to make sure all safety precautions, and time frames are adhered to. The fire must be attended at all times. The person signing the permit is legally responsible for any damages or suppression costs resulting from the fire.

On weekdays permits may be obtained at the Fire & Rescue Station, after 9 AM, but are controlled by availability. So please plan, and call ahead. This is the first full year of utilizing the Warden's Report Permit system and it seems to be working well. Electronic permits may be obtained from two sources.

The State website for a 2 day permit with a fee of \$7  
Or the Warden's Report website free for a 1 day permit

[www.maine.gov/burnpermit/](http://www.maine.gov/burnpermit/)  
[www.wardensreport.com](http://www.wardensreport.com)

## Burning Permits Issued in 2017

Slash.....	5
Campfire.....	0
Brush.....	128
On-line State Site.....	87
On-Line Wardens Report.....	822
<b>Total.....</b>	<b>1042</b>



Any person wanting to burn logs, brush, grass, pasture, blueberry land, or have a campfire is required by Maine Law to obtain a burning permit.

*For permits please contact:*  
Durham Fire & Rescue 353-2473



Respectfully Submitted,  
William St. Michel  
Town Forest Warden

# Fire, Rescue & EMA Report



## Responses for 2017

### Structure

Chimney.....4  
Fires.....5  
Alarms.....19  
*Total*.....28

### Vehicle

Accidents.....54  
Extrication.....4  
Fires.....1  
*Total*.....59

### Forestry

Unattended Burns.....1  
Smoke.....0  
Grass.....0  
Woods.....0  
*Total*.....1

### Other

Wires Down.....40  
Mutual Aid.....30  
Public Assist.....19  
Hazmat.....2  
*Total*.....91

**Total Fire Department Responses 179**

**EMERGENCY NUMBER**

**Total Rescue Responses 232**

**9-1-1**

In 2017 there was a reduction in the requests for service from 445 the previous year to 411. It would be nice to assume this trend would continue but it is highly unlikely. The reducing number of volunteer personnel has stabilized which is good. Along with that the implementation of per diem staff during the day has helped with a tough staffing time frame. We are always looking for members so anybody that is interested should stop in or call 353-2473. Membership can be very demanding but it is also a very rewarding experience.

The year's primary project was implementation of per diem staffing. Rather than advertise we chose to use word of mouth for recruiting and it worked exceptionally well. You now have six new per diem members along with a few current members covering daytime staffing, primarily for the purpose of medical coverage. The addition of the per diem staff has plugged holes, improved response but has also added some rewards that were unforeseen. The word of mouth advertisement has brought in staff that knew people in the department and wanted to be a part of the organization as much as find a part time job. Therefore they are enthusiastic fully involved and positive. That type of attitude and energy has been contagious so that coupled with the burdens and pressures that have been removed from volunteers the general moral of the department is at unprecedented levels. Many of the rewards reaped from the per diem staffing are measurable but there are an equal number that cannot be measured.

I would like to recognize the Department's 2016 overachievers. Fire Officer of the Year was Deputy Chief Lisa Groves, Firefighter of the Year was FF2 Anthony Dobson, EMS Provider of the Year was Chaplain/EMTB Ron Parker, Rookie of the Year was FF1 Zeke Harris, Fire Police of the Year was Timothy Dobson, and Explorer of the Year was Ryan Merrill.

In closing I would like to thank you for your trust in allowing me the honor to serve as your Chief over the last 25 years.

## Road Commissioner Report

*I would like to thank the Durham citizens once again for another year of support and the many compliments and thanks that we at the department have received over the past year. We will continue to make every effort to earn your support and trust as we move forward. It is the departments mind set and position that the Durham tax payers are customers who pay for a service through their tax bill and are due a level of service in keeping with that payment.*

Another year has passed but not without considerable improvements to Durham's roadway infrastructure. In 2017 the Durham Public Works Department undertook an extremely ambitious work load that included paving, surfacing, shouldering, ditching and reconstructing 6.71 miles of Durham's roadway network, involving:



- Bowie Hill - .5 miles (From Davis Rd to Copp's pit)
- Stackpole Road- 1.6 miles (From Bowie Hill to Auburn Pownal Road)
- Cedar Pond Road- 1.83 miles (Entire length)
- Rabbit Road- 1.4 miles (Continued from 2016)
- Auburn Pownal Road- 1.38 miles (Continued from 2016)

### **TOTAL 6.71 Miles**

**Auburn Pownal Road Grant:** In 2017 We applied for two separate grants from the Maine Department of Environmental Protection agency. We were pleasantly surprised to be awarded a non-matching grant for both crossings at a total of \$190,000.00. We are working on the final stage of the planning and permitting to put this project out to bid for the 2018 season.

**Bowie Hill Road:** Starting at Davis Road and ending at Copp's Pit (.5 miles), we pulverized the asphalt over the entire road width and length. We then added reclaimed asphalt where needed to gain an effective profile of a 3% cross-slope and injected the roadway with a liquid asphalt to add additional support to the road base. We then paved that section with 2.5 inches of 19mm binder pavement before shouldering it with reclaimed asphalt. We will be placing 1.5" of 9.5 mm surface pavement in 2018.

**Cedar Pond Road:** After ditching the entire road length, we spot shimmed a few bad areas before overlaying the entire 1.83 miles with a cold mix asphalt surface mix. We then applied a hot rubberized liquid asphalt and applied 3/8" hard stone (Chip-seal) before adding a reclaimed asphalt shoulder.

**Stackpole Road:** After ditching the entire road length, we spot -shimmed from Bowie Hill Road to Auburn Pownal Road (1.17 miles) before applying a hot rubberized liquid asphalt and applying 3/8" hard stone (Chip-seal). This is a practice that is performed in lieu of hot mix asphalt when the roadway is showing signs of moderate movement. The cold mix will move with the ground caused by frost and other factors because it is much more flexible than traditional hot mix. Although cracks often reappear, the flexibility of the cold mix and chip-seal allows it to mend back together and reseal once it heats up in the warmer months. The cracks that do not mend on their own will be sealed with a hot rubberized asphalt that we apply with a machine. We also took down some very large dead trees along the roadway and a very large oak tree that was growing just inches from the travel lane.

**Runaround & Rabbit Road:** We continued work on this 3.89 mile road project from the 2016 road bond utilizing the Town highway crew and equipment. In 2016 we replaced the road cross culverts then laid the base pavement. We equipped the town's excavator with rubber pads so we could work on the new base pavement without causing damage while we ditched the entire roadway in 2017. While ditching both sides of the roadway we replaced most of the driveway culverts. We also negotiated with Time Warner Cable to remove several hundred feet of underground cable and place overhead on the poles so that we could effectively ditch the roadway.

In 2017 after we finished ditching we placed the surface 1.5" of surface pavement and shouldered the road. The surface layer was placed the second year so that we could see any areas that would settle or move, needing repair, before putting on the final layer. We did get some questions from people asking why we paved the road "two years in a row". Let me explain that all paving is done in two layers, the base layer which is a 19mm and a surface layer which is 9.5mm. Some municipalities will put both layers down in the same year and others like us, as stated above, choose to wait and see if there are any repairs needed after the base sits for the winter before laying the final surface.

**Winter Roads:** As of February 29, 2018, we have responded to 46 winter weather related events using 1300 tons of road salt and 1200 yards of winter sand.

**In 2018 we will be focusing on:**

- Ditching and culvert replacements in connection with a very aggressive maintenance overlay paving program that will include approximately 4 Miles of roadway.
- The Department is suggesting that voters pass a road bond that will allow us to rebuild nearly 12 miles of failed roadway. If this article passes at Town Meeting the town roadways will be ablaze with construction activity as it has been over the past two years.
- The MDEP grant that we were awarded will be used to replace the (four) five-foot diameter culverts on Auburn Pownal Road with open bottom arched multi-plates allowing for a natural gravel bottom that DEP prefers for fish spawning and passage.





# BOARD OF ASSESSORS REPORT

Donna M. Hays, CMA serves as agent of the Board of Assessors. She reviews all new construction and properties that have building permits or are being carried as unfinished on the Town's records. This is done in the spring of the year after April 1<sup>st</sup>. The agent also processes all the property transfers and reviews the application for exemptions. Ms. Hays works two Mondays each month and if you wish to speak with her about your valuation, please call the Town Office

## WAYS TO REDUCE YOUR PROPERTY TAX

The following information is provided in an effort to help reduce your property tax burden. All applications are available at the Town Office or by visiting the Maine Revenue Services web site at [www.maine.gov/revenue/propertytax](http://www.maine.gov/revenue/propertytax).

### Property Tax Exemptions

#### Homestead Exemption

Under this law, homeowners are eligible for a \$20,000 reduction in valuation. In order to qualify you must have owned homestead property in Maine for at least twelve months prior to April 1<sup>st</sup> and make the property you occupy your permanent residence.

#### Veteran's Exemption

A homeowner may be eligible for a reduction in the valuation of their property if they:

- Have their permanent residence in Durham on April 1<sup>st</sup>
- Are a veteran who was honorably discharged
- Served during a recognized war period in the U.S. Armed Forces
- Are 62 or older or an unremarried widow/widower of a qualifying veteran
- Are under 62 but 100% disabled due to a service-related disability

An application along with proof of service and discharge, such as a copy of their DD214 must be provided. For veterans who served during World War II or later the exemption is a \$6,000 reduction in valuation.

#### Paraplegic Veteran

A veteran who received a federal grant for a specially adapted housing unit may receive an exemption of \$50,000 in valuation.

#### Blind Exemption

A homeowner who is determined to be legally blind by a medical doctor receives a \$4,000 exemption.

All of the above exemptions require a completed application and may require additional information to support the claim for exemption. All applications must be submitted to the Town Office no later than April 1<sup>st</sup>.

### Current Use Programs

The State of Maine offers the following "current use programs" which give the property owner a reduction in their assessed value. Applications for all these programs are available at the Town Office or at the Maine Revenue Services web site and must be filed on or before April 1<sup>st</sup>. In order to be eligible each program has certain criteria that must be met and any change in use of the land warrants withdrawal from the program and a penalty assessed.

### **Tree Growth**

This program provides for the landowner with at least 10 acres of forested land who wishes to maintain land for the planting, culture and continuous harvesting of trees. A Forest Management and Harvest Plan must be prepared and submitted with the application. Applications must include a map of the parcel indicating the forest type breakdown as well as all other areas not classified as tree growth. The 100% valuation per acre for each forest type by county is determined by the State Tax Assessor each year. If the classified parcel no longer meets the criteria of eligibility or the landowner withdraws from the program a penalty of an amount between 20 and 30% of the difference between the tree growth value and the fair market value will be assessed depending on the amount of time in the program.

### **Farm Land**

In the farmland program the land must be used for farming, agriculture, horticulture and can include woodland and wasteland. At least 5 contiguous acres of land is required and the tract must contribute at least \$2,000 gross income from farming activities per year in one of the two or three of the five calendar years preceding the date of application. If the property no longer qualifies as farmland or the landowner withdraws from the program then a penalty equal to an amount of taxes that would have been paid in the last five years had it not been in the program, less the taxes that were originally assessed, plus any interest on that balance will be assessed.

### **Open Space**

Under this program no minimum acreage is required and the tract of land must be preserved or restricted in use to provide a public benefit such as public recreation, scenic resources, game management or preserving wildlife habitat. Classified land is valued by reducing the fair market value in accordance with a cumulative percentage reduction for which the land is eligible according to certain categories.

- Ordinary Open Space – 20% reduction
- Permanently Protected – 30% reduction
- Forever Wild – 20% reduction
- Public Access – 25% reduction

If the property met all of the above requirements, the owner would see a cumulative reduction of up to 95% on the classified land. If the classified parcel no longer meets the criteria of eligibility or the landowner withdraws from the program a penalty of an amount between 20 and 30% of the difference between the open space value and fair market value will be assessed depending on the amount of time in the program.

### **Property Tax Fairness Credit**

The State of Maine also offers a Property Tax Fairness Credit. Eligible Maine taxpayers may receive a portion of the property tax or rent paid during the tax year on the Maine individual income tax return whether they owe Maine income tax or not. To claim credit, file Form 1040ME and Schedule PTFC for the tax year during which the property tax or rent was paid. For more information call 207-626-8475 or visit <http://www.maine.gov/revenue/taxrelief/ptfcsupply.htm>.

## CODE ENFORCEMENT OFFICER REPORT

Codes had another very busy year. Permits issued were up 16%.

Type of Permit	Number of Permits Issued
Building	73
Electrical	68
Plumbing	79
<b>Total Permits</b>	<b>220</b>

2017 Revenues were:

Building	\$ 23,627
Plumbing	\$ 13,800
<u>Electrical</u>	<u>\$ 4,250</u>
Totaling	\$ 41,677

The Comprehensive Plan Committee was formed in 2016 to update the Town's Comprehensive Plan. This will directly affect ordinances in the future. When the process is complete, the Town will have updated parameters to use in formulating and updating our Ordinances.

Changes in MUBEC will be in effect April 28, 2018. Durham adopted MUBEC in 2014 and will follow the 2015 updated edition as required by the State.



# Telecommunications Report

The Durham Telecommunications Committee started down some new roads of communication this year for the Town of Durham. Utilizing the proceeds from the franchise fees collected from Comcast Cable we worked to improve our town channel, finished launching a new website, brought on new personnel, and started new communications and social media plans. Our goal this year was to evaluate the changing landscape of Durham citizenry to figure out the best mediums to reach the most citizens and engage them on a regular basis.

The Town of Durham Website ([www.durhamme.com](http://www.durhamme.com)) was launched with a new fresh look this year. The website is more user friendly, and has the Fire Department folded into it so that residents can find all they need in one site. We streamlined the town's email system and updated all of our content. This year also had us launching a new social media campaign. We began with an Official Facebook page for the Town of Durham ([www.facebook.com/townofdurham](http://www.facebook.com/townofdurham)) to better engage the people in our town and surrounding areas. We utilize this page to promote news, events, meetings, and official town business. We are looking to enhance our social media presence in 2018, and utilize other resources that are out there and see what works best for our town. We will be dabbling in Twitter, YouTube, and Instagram this year to promote more civic engagement and communicate as efficiently as we can with our citizens. Exciting things are yet to come!

We also welcomed aboard our new Public Information Technician this year, Tammy Quimby. Tammy comes to us with a wide array of State and government experience. Tammy already continues with our Weekly Durham News Blast. She has given it a facelift, and we are seeing fresh new content each week. Sign up for the News Blast today by going to the Home Page of the Durham website and clicking on the Sign Up Button.

Additionally, we are continuing to work with the Eureka Center to wire and update the center with cable and internet using the Telecommunications Grant we received for projects in the Town of Durham of this nature. The Center was used well as a warming center during the long power outage issues the Town, and State, experienced recently. Our goal is to have the center fully wired and set up by Summer of 2018.

Last, we are currently searching for new members, please email [info@durhamme.com](mailto:info@durhamme.com) if you are interested in joining us. This upcoming year will bring many new avenues of engagement through Telecommunications our citizens. We are looking forward to working with the Durham Community to enhance our communications among all.

to



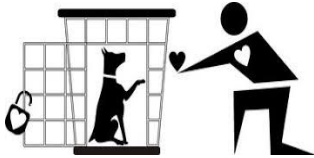
Telecommunications Committee

Geoffrey Leighton, Chairman

## Town of Durham Animal Control

Each municipality is required to appoint an Animal Control Officer to enforce local and state laws. Every ACO is required to receive proper training and be state certified. Although the ACO's duties are limited to domesticated animals, the officer can usually direct residents to trained personnel to deal with situations involving squirrels, reptiles, rodents, skunks, bees, etc.

Current state law requires that all dogs over the age of six months be licensed. The cost is \$6 for a spay or neuter dog and \$11 for an intact dog. All licenses expire on December 31st. There is a State mandated late fee of \$25 for each dog reregistered after January 31<sup>st</sup>. Not only does this program help to ensure that animals are receiving proper immunizations, it also helps to fund state-wide animal abuse enforcement.



For animal emergencies, complaints or concerns please call the Durham ACO Kathleen Ross at (207) 441-7121

## Durham Eureka Community Center

We made no purchases from the capital funds this year.

When we purchased the new gas stove in 2015 we also purchased the supplies to repair the floors. This past spring the downstairs floors were repaired, stripped, sealed and polished. All the work was done by three members and two volunteers.



We had some unexpected maintenance this year. The propane heater in the hallway needed repair plus we needed to replace an emergency light. The generator that was installed two years ago with a fire Department grant needed servicing.



Our two day plant sale continues to be our best fund raiser. We offered to do pick up again last year for bulky waste but will need more volunteers to continue this fund raising service.

One of our goals for this year was to increase the rentals. We are happy to report there has been an increase in rentals and the rental events have been very diverse.

The Center is still being used by different town groups on a regular schedule. This is the fourth year the Center has been hosting weekly cribbage.

The committee wants to thank our volunteers and every one of the town employees that have helped us this past year. We are always glad to have new members, come and be part of your Community Center

Respectfully submitted,  
Durham Eureka Community Center Committee,



# PLANNING BOARD REPORT 2017

**Conditional Use Permits Issued: 3**

**Subdivisions Approved: 1**

In 2017 the Planning Board did not make any revisions to Durham's Land Use Ordinance. The Board has been monitoring state legislation and proposed rules related to voter approval of a referendum legalizing recreational use, retail sale and taxation of marijuana. Currently the State of Maine has a moratorium on implementing parts of the law regarding retail sales and taxation until at least February 2018, giving state time to resolve issues and promulgate rules. In 2018 the Planning Board expects to work with the Board of Selectmen to determine if residents would like to allow marijuana stores, cultivation facilities, product manufacturing facilities, testing facilities and social clubs to be established in Durham. The town would not be regulating the personal use of recreational marijuana, but will be reviewing the types of related business it will allow. If the town would like to allow these establishments the Planning Board will develop ordinance for the conditional use permitting of these facilities in the Town of Durham.

In 2017 the Planning Board welcomed new members Brian Lanoie and Bonnie Cobb to full board members and Associate Member Alison Goodridge. We would like to thank former Chairman Todd Beaulieu and Chairwoman Mindy Woerter for their service to the town. .

The Regular Planning Board Meetings are the first Wednesday of each month at the Town Office, beginning at 7:00 p.m. Any resident with questions or who would like to file an application should visit the Code Enforcement Officer during his scheduled hours at the Town Office. To have an item placed on the agenda the Applicant must deliver the application and nine (9) separate packets of supporting documentation to the Town Office no later than (9) nine days prior to the meeting.



Respectfully submitted,

John Simoneau  
*Chairman, Planning Board*

Anne Torregrossa  
*Vice Chair, Planning Board*

Juliet Caplinger  
Brian Lanoie  
Bonnie Cobb  
Allison Goodridge

## Comprehensive Planning Committee Report 2017

The Comprehensive Planning process provides communities an opportunity to manage growth, plan for economic development and protect important natural resources in a way that is consistent with the wishes of the community members. In 2016, the Board of Selectmen appointed a new Comprehensive Planning Committee to review and update Durham's Comprehensive Plan and bring it into compliance with State requirements.

The Committee is nearing the end of phase one of the process, which involves a detailed documentation of the current state of the Town in the following areas:

Existing Land Use	Forestry and Agricultural Resources
Natural Resources	Water Resources
Historical Resources	Housing
Population Trends	Transportation
Recreation Resources	Local Economy

Phase two of the project will involve documenting the Town's future goals, policies and strategies in each of these areas, as well as the development of a future Land Use Plan that will serve as a guide for updating local ordinances. The Committee's goal is to have the new plan complete and ready for a Town vote at our 2019 Town Meeting.

The most important aspect of a Comprehensive Plan is that it must reflect the collective vision the residents have for their town's future. Public participation in the process is critical. There will be several public outreach efforts over the next year. We encourage everyone to let their voices be heard.

The Comprehensive Planning Committee regularly meets the first Monday of each month at 6:30 at the Town Office. There are vacancies on the committee. Please reach out to any committee member or the Town Administrator if you are interested in joining.



Respectfully Submitted,

Kevin Nadeau, Chairman  
Jake Atherton, Vice-Chairman  
Page Atherton, Secretary  
Juliet Caplinger  
Brian Lanoie  
John Simoneau  
Seren Sinisi  
Steve Sinisi

## 2017-18 Historic District Commission Report

The Durham Historic District Commission enjoyed a productive 2017 and plans for a big year in 2018 as well.

The commission has led a robust effort over the past year to survey the approximately 150 homes and structures built in town in 1900 and earlier, and has planned an event for 2018 at which members of the public will be invited to learn more about these historic properties and see details from the survey report. The commission would like to thank the 14 people who helped with this labor intensive survey, which involved photographing the homes and recording details to be kept in a database of the town's oldest standing properties. Those who participated in the survey include commission members Candy deCsipkes, Mary Fallon, Seth Koenig, Paula Erdmann-Purdy, Anita Sellars and Linda Litchfield, as well as Mary French, Lucille Hunt, Lou McDonald, Donna Ricker, Donna Spaulding, David Steward, Chelsea Wallace and Tia Wilson.

The commission would also like to thank former town Codes Enforcement Officer Paul Baines for his tireless work on this important project over the past year.

In addition to its work reviewing home alterations to historically significant properties within the designated town historic district, the commission is dedicated to providing education and outreach regarding Durham's history. To this end, the commission partnered with the Durham Historical Society to host two historic bus tours of the town, on Oct. 29 and Nov. 19, to raise money for the restoration of the West Durham Methodist Church, built in the early 1800s and known to be a prominent part of author Stephen King's experiences as a young boy growing up in Durham.

In 2018, the commission plans to develop a list of historically significant properties in town to be included in the updated Comprehensive Plan, as well as play host to more events and speakers to talk about local history.



The commission typically meets on the second Thursday of each month at the Town Office, and the public is always welcome to attend.

**Full Members:**  
**Candy deCsipkes, Chair**  
**Mary Fallon, Vice Chair**  
**Seth Koenig, Secretary**  
**Paula Erdmann-Purdy**  
**Anita Sellars**

**Alternate Members:**  
**Linda Litchfield**

## 2017 Cemetery Committee Report

At our May meeting we elected officers and awarded the mowing contract to Yankee Yardworks of Durham. We also planned our goals for 2017 and assigned cemetery inspections.



All cemeteries under our jurisdiction were inspected. Five cemeteries were found to be in need of repair. They were: Littlefield, Vining, Bradbury, Highland and Strout. In September Committee members and their families completed the needed work at these locations.

No cemetery grave sites were sold this year.

Our major project this year was an erosion problem at Bradbury Cemetery on Stackpole Road. The Town allocated funds for repair and to obtain estimates. Our Committee formed a sub-committee which contacted the Road Commissioner and Durham Public Works to discuss the problem. The Public Works Department solved the problem with some ditching and seeding. The allocated funds were returned to the Town.

Littlefield at Brickyard Hill Road is in need of major repairs. We have asked for funding to handle this in 2018.

We would like to thank those individuals and groups who help maintain our cemeteries. Special thanks to the Acacia Masonic Lodge, Boy Scout Troop #145 and Mr. William Sylvester.



Respectfully submitted,

Phil Baker  
Linda Bowie, Vice-Chair  
Joe Donovick, Chair  
Jennifer Fitzpatrick  
Richard Thompson  
Tia Wilson, Secretary

## DURHAM HISTORICAL SOCIETY 2017

The Durham Historical Society's 2017 calendar year was highlighted by two historic bus tours of the town, on Oct. 29 and Nov. 19, both of which sold out and raised nearly \$1,000 total for the restoration of the two-century-old West Durham Methodist Church. The approximately two-hour tour was done in partnership with the Durham Historic District Commission, and was emceed by Society Secretary Tia Wilson, who described former hotels and stores that once spotted the map, pointed out properties that influenced author Stephen King during his boyhood years in town, and talked about many other sites and stories from Durham's history.



Tia Wilson talks about the oldest grave in town on the Oct. 29 historic bus tour.

Guests on the bus tour look at the West Durham Methodist Church



The Society has also engaged in a regular and ambitious cleanup of the 1835 Union Church, categorizing the documents and artifacts on hand there, as well as the development of a collection of early edition King books.

Additionally, the Society continued with its annual Memorial Day open house at the Union Church, and has secured assessments of the aforementioned West Durham Methodist Church and Union Church by the nonprofit Maine Preservation to outline priority projects in the continued restoration of the cherished buildings.

To help accelerate the pace of fundraising for work on those structures, as well as the Eureka Community Center, the society has also created a grant-writing subcommittee focused on identifying and applying for grant funds dedicated for history and historic preservation.

Some of that important work is already underway. With the gracious help of Phil Walter, two windows at the Union Church badly in need of repair have been replaced. The society has also sought the installation of a moisture barrier underneath the structure to preserve the stability of the floor during the dramatic seasonal changes in Maine.

Follow the Durham Historical Society on Facebook at [facebook.com/durhammainehistoricalsociety](https://facebook.com/durhammainehistoricalsociety) to keep up with society activities, as well as look through historic photos and articles about the town.

Durham Historical Society officers:

Paula Erdmann-Purdy, Linda Litchfield, co-presidents, Rita Merrill, treasurer, and Tia Wilson, secretary



# Regional School Unit 5 Report

Dear Citizens,

As the 2016-17 school year came to a close, I reflected on the many exciting things that happened in RSU5 during the past year. Students attending Freeport High School were thrilled about the renovations occurring in the high school, especially their new cafeteria. The track and field is under construction with the hope that it will be available for our athletes in the spring of 2018. We are grateful for the support of our families, our community, and our partners for the financial/human resources that have assisted us in building the track and field.



We want to thank all residents for the passage of our current budget. The Board voted to give back any extra money received from the State after the adoption of the budget to the three towns. The adopted budget for 2017-18 is \$32,310,685. The additional subsidy given to the District after budget approval in June was \$168,645. This was returned to the towns. Durham is using the majority of that money to reduce taxes for the 2018 fiscal year; Freeport elected to use the money for tax relief in 2017-18; Pownal has elected to set aside the money in a separate fund that will be used for tax relief in 2019.

We are fortunate and thankful for the individuals willing to volunteer and serve on the RSU5 Board of Directors. In 2016/17, Board members representing Durham were Candace deCsipkes, Jen Galletta/Bryan Pike, and School Board Chair Michelle Ritcheson; members representing Freeport were Jeremy Clough, John Morang, Beth Parker, Lindsay Sterling, Valeria Steverlynck, and Sarah Woodward/Louise Brogan; and members representing Pownal were Kathryn Brown and Naomi Ledbetter. The Board established four key priorities for the year: implementation of proficiency based teaching and learning, improved teacher/administrator effectiveness, an increased sense of pride, unity, and excitement in RSU5, and facilities that foster a safe, engaging environment. These goals were successfully completed, although there is additional work to be done with teacher effectiveness and with proficiency based learning. Those goals will continue into the 2017-18 year, with the addition of a strategic planning goal. These Board goals aim to ensure every student has an engaging, student-centered education, and graduate college and career ready.

To attain the Board goals, we have an extremely dedicated, qualified staff serving our students. Administrators, teachers, support staff and volunteers work together to be a champion for all of our students, collaborating and sharing responsibility for student learning. We educated 1888 students during 2016-17, which was an increase of 36 students from the previous year. In June, 114 students graduated from Freeport High School, ready to venture into their post-graduation lives.

In order to support life-long learning, RSU5 provides opportunities through the Community Programs Department. These programs are centered on youth and adults. Our programs include the Laugh and Learn Childcare Program, adult enrichment classes, and youth recreation programs.

There is no better investment than creating an educated populace. Through the collective efficacy of our staff, parents, students and community members, we believe we can provide an education to our students that results in improved student achievement throughout the District. We encourage you to become involved, whether it be through the boosters, volunteering in the schools, attending Board meetings, or attendance at school events. We hope you join us in our mission to “provide our students with a world-class education that will challenge minds, engage creativity, develop self-discipline, and advance inherent strengths!”

**Town of Durham  
Annual Town Meeting Warrant 2018**

To: Shannon Plourde, a resident of the Town of Durham, Androscoggin County, State of Maine.

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Durham in said county and state, qualified by law to vote in Town affairs, to assemble at Durham Community School, 654 Hallowell Road, Durham, Maine on Friday, April 6, 2018 at 7:45 a.m., then and there to act upon Article 1 and by secret ballot on Article 2 as set out below. (Polls shall be open from 8:00 a.m. to 8:00 p.m.) And, to notify and warn said Inhabitants to assemble at Durham Community School on Saturday, April 7, 2018 at 9:00 a.m.; then and there to act upon Articles 3 through 45 as set out to wit:

**Article 1** To choose a moderator to preside at said meeting.

**Article 2** To elect all municipal officers, school committee members, and budget committee members as are required to be elected.

***Saturday, April 7, 2018***

**Article 3** To see if the Town will vote to adopt the Maine Moderator's Manual Rule of Procedure, sixth edition, as the rules of order for this meeting.

**Article 4** To see if the Town of Durham will vote: (1) to approve a road construction and paving project, including all engineering and associated costs therewith (the "Project"); and (2) to appropriate an amount of **\$4,267,421** for the Project; and (3) to fund the appropriation, authorize the Treasurer and the Chairman of the Board of Selectmen to issue general obligation bonds of the Town of Durham (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed **\$4,267,421**; and (4) to authorize and delegate to the Treasurer and the Chairman of the Board of Selectmen the discretion to fix the date(s), maturity(ies), interest rate(s), denomination(s), place(s) of payment, form and other detail of said general obligation bonds, including execution and delivery of said general obligation bonds and to provide for the sale thereof as well as the negotiation and execution of any loan agreement necessary with any party.

**TOWN OF DURHAM FINANCIAL STATEMENT**

**1. Total Town Indebtedness**

<b>A.</b>	<b>Bonds outstanding</b>	<b>\$ 4,006,171</b>
<b>B.</b>	<b>Bonds authorized and unissued</b>	<b>\$ -0-*</b>
<b>C.</b>	<b>Bonds to be issued if this vote is approved</b>	<b>\$ <u>4,267,421</u></b>
	<b>Total</b>	<b>\$ <u>8,273,592</u></b>

\*excluding any other bond authorizations in other articles of this warrant

**2. Costs**



**Town of Durham  
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Principal:	<b>\$ 4,267,421</b>
Interest:	<b><u>\$ 674,029</u></b>
Total Debt Service	<b>\$ 4,941,450</b>

**3. Validity**

The validity of the bonds or the voters' ratification of the bonds may not be affected by any errors in the above estimate. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

Ruth Glaeser  
/s Treasurer

***Selectmen and Budget Committee Recommend***

**Article 5** To see if the Town of Durham will vote: (1) to approve the acquisition of a fire truck (the "Project"); and (2) to appropriate an amount of **\$480,000** for the Project; and (3) to fund the appropriation, authorize the Treasurer and the Chairman of the Board of Selectmen to issue general obligation bonds of the Town of Durham (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed **\$480,000**; and (4) to authorize and delegate to the Treasurer and the Chairman of the Board of Selectmen the discretion to fix the date(s), maturity(ies), interest rate(s), denomination(s), place(s) of payment, form and other detail of said general obligation bonds, including execution and delivery of said general obligation bonds and to provide for the sale thereof as well as the negotiation and execution of any loan agreement necessary with any party.

**TOWN OF DURHAM FINANCIAL STATEMENT**

**1. Total Town Indebtedness**

<b>A. Bonds outstanding</b>	<b>\$ 4,006,171</b>
<b>B. Bonds authorized and unissued</b>	<b>\$ -0-*</b>
<b>C. Bonds to be issued if this vote is approved</b>	<b><u>\$ 480,000</u></b>
<b>Total</b>	<b>\$ 4,486,171</b>

\*excluding any other bond authorizations in other articles of this warrant

**2. Costs**

At an estimated interest rate of 4.29 percent and an estimated 10-year maturity, the estimated costs of these bonds will be:

Principal:	<b>\$ 480,000</b>
Interest:	<b><u>\$ 120,466</u></b>
Total Debt Service	<b>\$ 600,466</b>

**Town of Durham  
Annual Town Meeting Warrant 2018**

3. Validity

The validity of the bonds or the voters' ratification of the bonds may not be affected by any errors in the above estimate. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

Ruth Glaeser  
/s Treasurer

***Selectmen and Budget Committee Recommend***

**Article 6** To see if the Town of Durham will vote: (1) to approve the acquisition of a rescue truck (the "Project"); and (2) to appropriate an amount of **\$250,000** for the Project; and (3) to fund the appropriation, authorize the Treasurer and the Chairman of the Board of Selectmen to issue general obligation bonds of the Town of Durham (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed **\$250,000**; and (4) to authorize and delegate to the Treasurer and the Chairman of the Board of Selectmen the discretion to fix the date(s), maturity(ies), interest rate(s), denomination(s), place(s) of payment, form and other detail of said general obligation bonds, including execution and delivery of said general obligation bonds and to provide for the sale thereof as well as the negotiation and execution of any loan agreement necessary with any party.

**TOWN OF DURHAM FINANCIAL STATEMENT**

**1. Total Town Indebtedness**

<b>A.</b>	<b>Bonds outstanding</b>	<b>\$ 4,006,171</b>
<b>B.</b>	<b>Bonds authorized and unissued</b>	<b>\$ -0-*</b>
<b>C.</b>	<b>Bonds to be issued if this vote is approved</b>	<b>\$ <u>250,000</u></b>
<b>Total</b>		<b>\$ 4,256,171</b>

\*excluding any other bond authorizations in other articles of this warrant

**2. Costs**

At an estimated interest rate of 4.07 percent and an estimated 7-year maturity, the estimated costs of these bonds will be:

Principal:	<b>\$ 250,000</b>
Interest:	<b>\$ <u>42,356</u></b>
Total Debt Service	<b>\$ 292,356</b>

3. Validity

The validity of the bonds or the voters' ratification of the bonds may not be affected by any errors in the above estimate. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

**Town of Durham  
Annual Town Meeting Warrant 2018**

**Article 7**      To see what sum of money the Town will vote to raise and/or appropriate to resurface the existing Public Works garage parking lot.

***Selectmen Recommend: \$ 26,650***      Transfer \$26,650 from Designated Fund Balance (*Public Works Capital Reserve Fund*)

***Budget Committee Recommend: \$ 26,650***      Raise \$26,650

**Article 8**      To see what sum of money the Town will vote to raise and/or appropriate for the purchase of a new truck and snowplow package.

***Selectmen Recommend: \$210,000***      Transfer \$105,000 from Designated Fund Balance (*Public Works Capital Fund*) and Raise \$105,000.

***Budget Committee Recommend: \$210,000***      Transfer \$131,650 from Designated Fund Balance (*Public Works Capital Fund*) and Raise \$78,350

**Article 9**      To see what sum of money the Town will vote to raise and/or appropriate to spend on Fire Department Capital (*Cardiac Monitor*).

***Selectmen and Budget Committee Recommend: \$ 35,000***

Transfer \$35,000 from Designated Fund Balance (*Fire Department Capital Reserve Fund*)

**Article 10**      To see what sum of money the Town will vote to raise and/or appropriate to spend on Town Office Renovations.

***Selectmen Recommend: \$ 12,200***

Transfer \$12,200 from Designated Fund Balance (*Town Office Reserve*)

***Budget Committee Recommend: \$ 8,000***

Transfer \$8,000 from Designated Fund Balance (*Town Office Reserve*)

**Town of Durham  
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**Article 11** To see what sum of money the Town will vote to raise and/or appropriate to for Union Church Renovation.

***Selectmen Recommend: \$ 10,000***

Transfer \$10,000 from Designated Fund Balance (*Municipal Building Account*)

***Budget Committee Recommend: \$ 0***

**Article 12** To see what sum of money the Town will vote to raise and/or appropriate for Fire and Rescue Capital Improvement Account.

***Selectmen and Budget Committee Recommend: \$55,000*** Raise \$ 55,000

**Article 13** To see what sum of money the Town will vote to raise and/or appropriate for the Public Works Capital Reserve Fund.

***Selectmen and Budget Committee Recommend: \$50,000*** Raise \$ 50,000

**Article 14** To see what sum of money the Town will vote to raise and/or appropriate for Durham Fire and Rescue Operating Budget.

***Selectmen and Budget Committee Recommend: \$ 363,717***

Transfer \$28,292 from undesignated fund balance and Raise \$ 335,425

**Article 15** To see what sum of money the Town will vote to raise and/or appropriate for additional EMS staffing coverage.

***Selectmen and Budget Committee Recommend: \$ 120,608***

Transfer \$5,450 from undesignated fund balance and Raise \$ 115,158

**Article 16** To see what sum of money the Town will vote to raise and/or appropriate for Public Works.

***Selectmen Recommend: \$ 1,249,940*** Transfer \$ 905,807 from Designated Fund Balance (*Auto Excise \$ 851,287, URIP \$ 54,520*) and Raise \$ 344,133.

***Budget Committee Recommend: \$ 1,240,660***

Transfer \$ 905,807 from Designated Fund Balance (*Auto Excise \$ 851,287, URIP*

**Town of Durham  
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**Article 17** To see what sum of money the Town will vote to raise and/or appropriate for Administration Expenses.

***Selectmen Recommend: \$369,080*** Transfer \$ 111,304 from designated funds (*Building permits \$ 22,869; Electrical permits \$4,250; Plumbing permits \$ 10,320; Delinquent Tax Interest \$ 35,881; Vehicle registrations \$ 13,986; Tax Exempt reimbursement \$ 17,718; Town Clerk fees \$ 5,132; Miscellaneous revenues \$ 1,148*) and Raise \$ 258,515.

***Budget Committee Recommend: \$367,180*** Transfer \$ 111,304 from designated funds (*Building permits \$ 22,869; Electrical permits \$4,250; Plumbing permits \$ 10,320; Delinquent Tax Interest \$ 35,881; Vehicle registrations \$ 13,986; Tax Exempt reimbursement \$ 17,718; Town Clerk fees \$ 5,132; Miscellaneous revenues \$ 1,148*) and Raise \$ 255,876.

**Article 18** To see what sum of money the Town will vote to raise and/or appropriate for the annual bond payment for the Quint Ladder Fire Truck (Payment 5 of 6)

***Selectmen and Budget Committee Recommend: \$33,004***

Transfer \$33,004 from designated fund balance (*Fire Capital Improvement Fund \$33,004*).

**Article 19** To see what sum of money the Town will vote to raise and/or appropriate for the Public Works Equipment Bond annual bond payment. (Payment 5 of 10)

***Selectmen and Budget Committee Recommend: \$ 141,524*** Raise \$141,524.

**Article 20** To see what sum of money the Town will vote to raise and/or appropriate for the Public Works Building Bond annual bond payment. (Payment 5 of 15)

***Selectmen and Budget Committee Recommend: \$ 91,120*** Raise \$91,120.

**Article 21** To see what sum of money the Town will vote to raise and/or appropriate for the Public Works Road Bond (Runaround Pond/Rabbit Road) annual bond payment. (Payment 2 of 7)

***Selectmen and Budget Committee Recommend: \$ 170,909*** Raise \$ 170,909

**Town of Durham  
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**Article 22** To see what sum of money the Town will vote to raise and/or appropriate for Animal Control.

***Selectmen and Budget Committee Recommend: \$ 13,110***

Transfer \$ 1,283 from designated fund balance (*Animal Control*) and Raise \$ 11,827.

**Article 23** To see what sum of money the Town will vote to raise and/or appropriate for Assessing.

***Selectmen and Budget Committee Recommend: \$ 20,300*** Raise \$20,300

**Article 24** To see what sum of money the Town will vote to raise and/or appropriate for Cemeteries.

***Selectmen and Budget Committee Recommend: \$ 10,780*** Raise \$ 10,780

**Article 25** To see what sum of money the Town will vote to raise and/or appropriate for Conservation.

***Selectmen and Budget Committee Recommend: \$2,200***

Transfer \$2,200 from designated fund balance (*Recreation Fund*)

**Article 26** To see what sum of money the Town will vote to raise and/or appropriate for Social and Community Service Agencies.

***Selectmen and Budget Committee Recommend: \$ 2,100*** Raise \$ 2,100

<i>Community Concepts</i>	<i>\$500</i>
<i>LACO</i>	<i>\$500</i>
<i>Promise Ed Center/Andro Head Start</i>	<i>\$100</i>
<i>Seniors Plus</i>	<i>\$500</i>
<i>Oasis Free Clinic</i>	<i>\$500</i>

**Article 27** To see what sum of money the Town will vote to raise and/or appropriate for Eureka Community Center.

***Selectmen and Budget Committee Recommend: \$ 4,931***

Transfer \$870 from designated fund balance (*Eureka Rentals*) and Raise \$ 4,061



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**Article 28** To see what sum of money the Town will vote to raise and/or appropriate for Eureka Community Center Projects.

***Selectmen and Budget Committee Recommend: \$ 6,000***

Transfer \$6,000 from designated fund balance (*Eureka Fundraising*)

**Article 29** To see what sum of money the Town will vote to raise and/or appropriate for General Assistance.

***Selectmen and Budget Committee Recommend: \$ 2,000***

Transfer \$2,000 from undesignated fund balance

**Article 30** To see what sum of money the Town will vote to raise and/or appropriate for Parks and Recreation.

***Selectmen and Budget Committee Recommend: \$ 10,300***

Transfer \$10,300 from Designated Fund Balance (*State Park Fees \$ 4,224 Recreation Fund \$6,076*)

**Article 31** To see what sum of money the Town will vote to raise and/or appropriate for Planning Board/Appeals/Historic District Commission.

***Selectmen and Budget Committee Recommend: \$ 30,672***

Transfer \$ 1,840 from Designated Fund Balance (*Conditional Use Permits \$ 1,700, Appeals Administration Fees \$ 140*) and raise \$ 28,832

**Article 32** To see what sum of money the Town will vote to raise and/or appropriate for Solid Waste.

***Selectmen and Budget Committee Recommend: \$ 204,226***

Transfer \$ 19,889 from Designated Fund Balance (*Solid Waste Tags*), and Raise \$184,337.

**Article 33** To see what sum of money the Town will vote to raise and/or appropriate for Telecommunications.

***Selectmen and Budget Committee Recommend: \$ 52,544***

**Town of Durham  
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- Article 34      To see if the town will vote to appropriate an amount not to exceed 2% of the total 2017 Net Assessment for Commitment (\$130,904) to pay tax abatements and applicable interest granted during the 2018 fiscal year.
- Article 35      To see if the town will vote to increase the maximum property tax levy limit established by State law, in the event that the municipal budget approved at this town meeting results in a tax commitment in excess of the maximum property tax levy otherwise allowable. (Note: This article requires a written ballot)
- Note: The levy limit is \$1,184,645
- Article 36      To see if the Town will vote to authorize the Selectmen to seek, accept and disburse grant funds from private, state or federal agencies, for the purpose so designated in each specific grant.
- Article 37      To see what action the Town will take in regard to fixing interest on delinquent taxes and establishing a date for interest to start. Taxes to be due when committed. Interest shall begin to accrue on all unpaid taxes the day after the tax due by date printed on the tax bill. The interest rate on delinquent taxes shall be 8% per annum.
- Article 38      To see if the Town will vote to leave the appointment of standing committee members and minor officials in the hands of the Board of Selectmen.
- Article 39      To see if the Town will vote to authorize the Board of Selectmen to dispose of town owned property which they determine is no longer needed or usable by the town, on such terms as they deem advisable.
- Article 40      To see if the Town will vote to authorize the Board of Selectmen, on behalf of the Town, to sell and/or dispose of any property acquired by tax liens after first offering the property to the previous owners for payment of all taxes due, fees, and interest, and, if not paid by previous owners by date demanded, advertising for sealed bids stating the lowest bid acceptable and on such terms as they deem advisable and to execute quit-claim deeds thereon, and allow the Selectmen to authorize the Treasurer to waive automatic lien foreclosures when it is in the best interest of the Town.
- Article 41      To see if the Town will vote to set the interest rate to be paid by the Town on overpayment of abated taxes at 4% pursuant to 36 MRSA § 506.
- Article 42      To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet due or assessed, and to pay interest thereon at an interest rate of 0% pursuant to 36 MRSA § 506.

**Town of Durham  
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- Article 43**      To see if the Town will authorize the Board of Selectmen to resolve any disputes with parties having an interest adverse to that of the Town which do not involve the expenditure of public funds or where there are sufficient funds in budgeted accounts to allow payment of any claim which is to be settled.
- Article 44**      To see if the Town will vote to authorize the Board of Selectmen to spend an amount not to exceed one third (1/3) of the budget amount in each category of the Town of Durham 2018 annual budget during the period from January 1, 2019 to the close of the 2019 annual town meeting.
- Article 45**      To see if the Town will vote to authorize the Treasurer to borrow money on notes countersigned by at least three Selectmen, to pay for the operating costs of the Town.

**Given under our hands this 27<sup>th</sup> day of February, 2018:**

**Board of Selectmen**

\_\_\_\_\_  
s/  
**Kevin Nadeau**

\_\_\_\_\_  
s/  
**Mark Blake**

\_\_\_\_\_  
s/  
**Todd Beaulieu**

\_\_\_\_\_  
s/  
**Rob Pontau**

\_\_\_\_\_  
s/  
**Richard George**

This is a completed and signed draft of the 2018 Warrant. A final draft will be posted 7-10 days prior to Town Meeting and additional copies will be available at Town Meeting if any changes are made.



STATE OF MAINE  
OFFICE OF THE GOVERNOR  
1 STATE HOUSE STATION  
AUGUSTA, MAINE  
04333-0001



PAUL R. LEPAGE

GOVERNOR

Dear Citizens of Durham:

For the past seven years as your Governor, my priority has been to make Maine—our people—prosper. Helping you keep more money in your wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

As of 2016, towns and cities owned land and buildings valued at nearly \$5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings—totaling more than \$5.1 billion statewide.

In Maine, nearly 2.5 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts. Municipalities are losing out on property taxes on an estimated \$2 billion in land that has been either removed from the tax rolls or prohibited from development—shifting the cost of municipal services to local homeowners through higher property taxes.


It's time to recognize the results of taking property off the tax rolls and identify solutions to reduce the burden on our homeowners. My administration's proposals have been met with staunch resistance.

In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,270 percent. Land trusts now control over 490,000 acres with an estimated value of \$403 million. We must restore the balance. We will be working this session to ensure all land owners are contributing to the local tax base. It's time for them to pay their fair share.

I encourage you to ask your local officials how much land in your municipality has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset your property taxes.

If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at [www.maine.gov/governor](http://www.maine.gov/governor).

Sincerely,

  
Paul R. LePage  
Governor

BRUCE POLIQUIN  
2ND DISTRICT, MAINE

COMMITTEE ON  
FINANCIAL SERVICES

COMMITTEE ON  
VETERANS' AFFAIRS

1208 LONGWORTH HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515  
(202) 225-6308

**Congress of the United States**  
**House of Representatives**  
**Washington, DC 20515-1902**



Town of Durham  
630 Hallowell Rd.  
Durham, ME 04222

Fellow Mainers,

It is a true honor to serve on behalf of the honest and hardworking men and women of our Great State. As your Representative, I am proud that, by working with everyone – Republicans, Democrats, and Independents – we were able to achieve some major victories for Maine in 2017.

Creating and protecting jobs has been and remains one of my top priorities in Congress, and this year we had some big successes. Continuing our work from last Congress, I joined forces with Senators Collins and King to fight to ensure the Department of Defense uses American tax dollars to purchase American made products, like the shoes made by the nearly 900 hardworking Mainers at New Balance. Too often in the past, our foreign competitors made these shoes for our troops, but we won the fight this year and now those shoes can be made in the Pine Tree State. This is a huge victory for the 900 hardworking Mainers at New Balance in Skowhegan, Norway, and Norridgewock.

In addition, the House of Representatives voted 418 – 1 to pass my bill to help business development and job creation in Old Town, and the House Natural Resources Committee voted unanimously in favor of my bill to help worm and clam harvesters settle boundary disputes with Acadia National Park. These are two more big wins for job creation in Maine, and I will not let up one inch until they become law.

Thankfully, this year we stopped the Trans-Pacific Partnership (TPP) in its tracks and fought against other unfair trade deals. I testified before the International Trade Commission (ITC) on behalf of Colombia Forest Products in Aroostook County when illegal Chinese products were hurting their business and threatening its 161 workers. I was thrilled the ITC ruled in favor of Mainers and against illegal Chinese manufacturers. Mainers are the hardest working people in the world and we can compete and win against anyone, but the rules must be fair.

As a new member of the House Veterans Affairs Committee, I created a Veterans Advisory Panel comprised of Maine Veterans from all corners of our Great State. This panel gives Maine Veterans a direct seat at the table and a voice in Washington, D.C. Together, we worked to address malpractice at Togus, resolved numerous late payments from the Department of Veterans Affairs (VA) to several rural Maine hospitals, and settled dozens of Maine Veteran's disability claims at the VA.

Unacceptably, this past year multiple members of Congress committed sexual harassment in the workplace. This is reprehensible behavior and should not be tolerated anywhere. As the lead Republican, I joined Democrats and Republicans to pass a resolution that significantly changes outdated sexual harassment procedures in the House of Representatives. Employees should always feel safe and comfortable in their own workplace, and it is past time Congress resolves this issue.

Lastly, I am extremely proud of the services that our Congressional office has been able to provide to help hundreds of Mainers in the past two years. Whether it is a helping a Veteran navigate the bureaucracy at the

VA, assisting an elderly Mainer with Medicare issues, or advising a Mainer with a case at the IRS, my office is always available to help. I encourage anyone who is experiencing problems with a government agency, including our Veterans when dealing with the VA, to contact one of my Congressional offices in Maine—Bangor (942-0583), Lewiston (784-0768), Caribou (492-1600)—or visit my website at [Poliquin.House.Gov](http://Poliquin.House.Gov).

We have made great progress, but our work is far from over. The Great State of Maine and our Nation face many critical challenges. Please know that I am working hard, every day, to serve you and that I will continue to work here at home and in Washington D.C. for our families, Veterans, elderly Mainers, local small businesses and communities. It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,

A handwritten signature in black ink that reads "Bruce Poliquin". The signature is written in a cursive, slightly slanted style.

Bruce Poliquin  
Maine's 2<sup>nd</sup> District Congressman



UNITED STATES CAPITOL



SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2523  
(202) 224-2693 (FAX)

United States Senate  
WASHINGTON, DC 20510-1904



Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from this past year.

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction

for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make “catch-up” contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Androscoggin County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Lewiston office at 207-784-6969 or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2018 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator



**UNITED STATES SENATE**

ANGUS S. KING, JR.  
MAINE

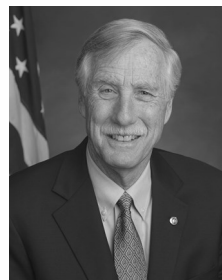
133 HART SENATE OFFICE BUILDING  
(202) 224-5344  
Website: <http://www.King.Senate.gov>

## United States Senate

WASHINGTON, DC 20510

COMMITTEES:  
ARMED SERVICES  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
INTELLIGENCE  
RULES AND ADMINISTRATION

January 18, 2018



Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

Best,

A handwritten signature in black ink that reads "Angus King". The signature is stylized with a large, sweeping "A" and a long, horizontal stroke at the end.

Angus S. King  
United States Senator

AUGUSTA  
4 Gabriel Drive, Suite F1  
Augusta, ME 04330  
(207) 622-8292

BANGOR  
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Bangor, ME 04401  
(207) 945-8000

PRESQUE ISLE  
169 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 764-5124

SCARBOROUGH  
383 US Route 1, Suite 1C  
Scarborough, ME 04074  
(207) 883-1588



## **Annual Report to the Town of Durham**

### **A Message from Senator Garrett Mason**



Dear Friends and Neighbors:

I would like to thank you for the opportunity to represent you in the Maine Senate. It has been an honor working on your behalf to make Maine an even better place to live, work and conduct business.

On August 2, 2017, Maine lawmakers finally adjourned for the year, after what proved to be the longest session in recent memory due to a brief government shut down over budgetary disagreements. While no state budget is ever perfect, the end product was a state budget that makes a record investment in our students, supports our communities and will tremendously benefit small businesses and our economy.

Perhaps the most significant action the Legislature took last year, as part of the biennial budget, was the removal of the burdensome, job-killing surtax that was already hurting small businesses, doctors and other professionals that we so critically need. In November 2016, voters sent a clear message that education funding was to be a priority of the 128<sup>th</sup> Legislature, and we heard that message loud and clear. However, the funding mechanism which was included in the measure – the surtax – presented a serious threat to the state's economy. This new tax gave Maine the ominous distinction of being the highest-taxed state in the country and primarily impacted small businesses, which are the backbone of our economy, taxing them at a rate that is higher than larger corporations are subject to pay. I am proud to say that after a lot of hard work and negotiating, thanks to our rebounding economy, we were able to support our local schools at a level we have never been able to before – without any additional taxation.

The Homestead Exemption, which provides much-needed property tax relief for homeowners, was also preserved in the budget with an increased exemption of \$20,000.

The Legislature also passed a measure to make Maine compliant with the REAL ID Act. As a result of this important new law, the federal government has granted Maine a waiver, meaning that Maine citizens will continue to be able to use their driver's licenses to board commercial airplanes and access certain federal buildings.

While we accomplished much last year, there is still a lot of work ahead of us this session. Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you need my help in navigating the state bureaucracy. I can be reached in Lisbon at 577-1521, in Augusta at 287-1505, or by email at [garrett.mason@legislature.maine.gov](mailto:garrett.mason@legislature.maine.gov)

Sincerely,

A handwritten signature in black ink that reads "Garrett P. Mason".

Garrett P. Mason  
State Senator





**Paul Chace**  
31 Colonial Drive  
Durham, ME 04222  
Cell: (207) 240-9300  
[Paul.Chace@legislature.maine.gov](mailto:Paul.Chace@legislature.maine.gov)

## HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469



February, 2018

Dear Friends and Neighbors,

Thank you for granting me the honor of continuing to serve House District 46. This session marks my third year in the Legislature and the experience I have gained during this time has been invaluable. I have had the chance to meet and speak with hundreds of people across our district and these interactions have been indescribably valuable both professionally and personally.

Over the next several months I will continue my work on the Joint Standing Committee on Health and Human Services. The committee reviews a broad range of bills relating to the Department of Health and Human Services; MaineCare, Medicaid, and Medicare Part D, children's welfare and mental health services, childcare, public health and disease control, tobacco addiction prevention and control, prescription drugs, elderly and disability issues, medical use of marijuana, maternal and infant health, and nursing facilities and residential care. Most importantly, we are actively looking at the opioid epidemic from as many angles as possible to craft policy that will save lives and reduce the plight of drug addiction in our state.

The Second Regular Session of the 128<sup>th</sup> Maine Legislature convened in January and we expect to be in session until at least mid-April. If you did not receive my end of session survey and update in the mail, please let me know so I can get another copy to you. For me to do my job effectively, it is vital I hear from you and encourage you to contact me by phone at **287-1440** or by email at **[Paul.Chace@legislature.maine.gov](mailto:Paul.Chace@legislature.maine.gov)**. Another way to stay up to date on state news is to visit the Legislature's website, **[www.legislature.maine.gov](http://www.legislature.maine.gov)**.

Again, thank you for giving me the opportunity to serve as your State Representative. As a resident of Durham, I have great pride in our town and the many amazing people that call it home. It has been a privilege to serve our community in the House of Representatives and I look forward to continuing to work on your behalf.

Warmest regards,

Paul Chace  
State Representative

**TOWN OF DURHAM, MAINE**

**Reports Required by *Government*  
*Auditing Standards***

**For the Year Ended December 31, 2017**



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Selectmen  
Town of Durham, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Durham, Maine as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Town of Durham, Maine's basic financial statements, and have issued our report thereon dated February 26, 2018.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Town of Durham, Maine's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Durham, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Durham, Maine's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Town of Durham, Maine's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*, CONTINUED**


**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town of Durham, Maine's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted other matters that we reported under the heading "Other Comments" that are opportunities for strengthening internal controls and operating efficiency.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



February 26, 2018  
South Portland, Maine

TOWN OF DURHAM, MAINE  
Schedule of Findings and Other Comments  
December 31, 2017

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**Findings Required to be Reported under *Government Auditing Standards***

NONE

**OTHER COMMENTS**

**Segregation of Duties**

Fundamental to proper internal controls is the division of duties in such a manner that no single individual handles transactions completely from beginning to end. Appropriate segregation of duties helps to detect errors in a timely manner and deter improper activities. We believe that every effort should be made to segregate duties. Ideal segregation of duties is not currently practical in the Town Hall. We wish to inform you that certain functions ideally performed by separate individuals cannot be accomplished and therefore internal accounting controls are not as strong as they might otherwise be. Examples of these incompatible duties include the Administrative Assistant performing all of the following functions:

- Reconciling bank accounts
- Preparing and posting journal entries
- Maintaining general ledger

Because of the limitations of the size of the Town's staff, we understand that not all of these functions can be segregated. However, to compensate for this weakness, we remind management that the monthly financial reports be reviewed in depth by the Board to detect possible financial fluctuations of an unusual nature. In the current year, it was evident that such activities had been performed and we would encourage the Town to continue with this process.

**Purchase Card Transactions**

As part of our review of internal controls, we selected twenty-five purchase card transactions to test. Of those twenty-five transactions, sixteen were missing supporting documentation, such as an invoice or receipt. According to the Town's purchase card policy, receipts are to be provided for all purchases and if documentation is not provided consistently, a cardholder's privileges may be revoked. In addition, we noted several transactions for which sales tax was paid, even though the Town is a tax-exempt entity.

We recommend that the Town require cardholders to submit monthly expenditure reports with all receipts or invoices for purchases attached. In addition, the Town should consider suspending the privileges of cardholders who do not submit all of their supporting documentation more than two months in a row. The Town should also encourage cardholders to avoid paying sales tax when possible and when significant sales taxes are paid, the Town should seek reimbursement from the vendor for the sales tax paid.

TOWN OF DURHAM, MAINE  
Schedule of Findings and Other Comments  
December 31, 2017

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**Findings Required to be Reported under Government Auditing Standards**

**OTHER COMMENTS, CONTINUED**

*Management response: Upon examination, it has come to the Town of Durham's attention that our policy on credit card purchases has not been enforced. In the future, the Town Administrator will ensure that the policy is followed. Specifically at issue is, "If the Cardholder does not have a receipt or documentation to submit with the statement, a reconciliation statement that includes a description of the item, date of purchase, merchant's name, and an explanation for the missing support documents must be submitted to the Town Administrator. Frequent instances of missing documentation will cause a Cardholder's Credit Card use privilege to be revoked."*

*The employees of the Town of Durham will make every effort to purchase products tax-free. The Town will make available to all employees our tax-exempt number.*

**TOWN OF DURHAM, MAINE**

**Annual Financial Report**

**For the Year Ended December 31, 2017**

**TOWN OF DURHAM, MAINE**  
**Annual Financial Report**  
**For the Year Ended December 31, 2017**

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## Independent Auditor's Report

Board of Selectmen  
Town of Durham, Maine

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Durham, Maine, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Town of Durham, Maine's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Durham, Maine, as of December 31, 2017, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of Town's proportionate share of the net pension liability, and the schedule of Town contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Durham, Maine's basic financial statements. The combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 26, 2018, on our consideration of the Town of Durham, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Durham, Maine's internal control over financial reporting and compliance.

A handwritten signature in black ink, reading "Remy Kristen Ouellette". The signature is written in a cursive, flowing style.

February 26, 2018  
South Portland, Maine

**TOWN OF DURHAM, MAINE**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2017**

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## **Introduction**

As the Town Administrator of the Town of Durham, I am pleased to provide a Management Discussion and Analysis as part of our annual financial statements.

The financial statements contained herein show all of the governmental and fiduciary funds of the Town of Durham.

- The total assets for all governmental activity equal \$9,753,729.
- The total net position is \$5,401,049. Net position includes \$2,157,671 net investment in capital assets, \$40,691 in restricted net position and \$3,202,687 in unrestricted net position.
- For the reporting period, the Town had a decrease in the fund balance for total governmental funds (from statement 4) of \$62,428.
- The Town General Fund unassigned fund balance increased by \$259,681.

## **The Statement of Net Position and the Statement of Activities**

These statements provide an overview of the government as a whole. All of the current year's revenues are taken into account, regardless of when cash is received.

The *Statement of Net Position* provides a picture of the difference between assets (including infrastructure), deferred outflows, liabilities, and deferred inflows. This is called *Net Position*. The *Statement of Activities* provides a look at how the net position has changed from the prior year to the current year.

In most years, increases or decreases in net position can show whether the Town is improving or deteriorating. Other factors need to be considered, such as changes in the Town's property tax base and the condition of the roads, to assess the overall health of the Town.

In the *Statement of Net Position* and the *Statement of Activities*, only one type of activity is presented:

- Governmental Activities – Most of the Town's basic services are reported here, including the General Government, Public Safety, Public Works, Community Service, Solid Waste Disposal, and Education. Property taxes, intergovernmental revenue (primarily revenues from the State of Maine), and user fees finance most of these activities.

## **Fund Financial Statements**

The *Fund Financial Statements* provide details of the Town's most significant funds – not the Town as a whole. The Town has one kind of fund, governmental, which uses the following accounting methods:

- *Governmental Funds* – Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term* view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs.

**TOWN OF DURHAM, MAINE**  
**Management's Discussion and Analysis, Continued**

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**The Town as Trustee**

**Reporting the Town's Fiduciary Responsibilities**

The Town is the trustee, or *fiduciary*, for trust funds. These assets, because of a trust arrangement, can be used only for the trust beneficiaries. All of the Town's fiduciary activities are reported in the separate *Statements of Fiduciary Net Position* and *Changes in Fiduciary Net Position*. We exclude these activities from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**Comparison of Information from Current Year and Prior Year**

**Reporting the Town as a Whole**

The following is a condensed version of the Statement of Net Position with comparative data for the previous year. Net position serves as a useful indicator of the Town's financial position over time. For 2017 and 2016, RSU #5 debt service payments are shown as receivables under the current & other assets.

		<b>Governmental Activities</b>	
		<b>2017</b>	<b>2016</b>
Current & other assets	\$	4,935,907	5,140,275
Capital assets, net		4,817,822	4,683,985
<b>Total assets</b>		<b>9,753,729</b>	<b>9,824,260</b>
Deferred outflows of resources related to pensions		83,159	148,665
Long-term liabilities		4,258,907	4,775,062
Other liabilities		160,066	113,224
<b>Total liabilities</b>		<b>4,418,973</b>	<b>4,888,286</b>
Deferred inflows of resources related to pensions		16,866	13,052
Net investment in capital assets		2,157,671	2,019,517
Restricted		40,691	27,872
Unrestricted		3,202,687	3,024,198
<b>Total net position</b>	<b>\$</b>	<b>5,401,049</b>	<b>5,071,587</b>

Fifty nine percent (59%) of the Town's net position is unrestricted that may be used to meet the government's ongoing obligations to citizens and creditors. The \$2,157,671 is invested in capital assets, net of related debt and the remaining \$40,691 represents a resource that is subject to external restrictions on how it may be used.

**TOWN OF DURHAM, MAINE**  
**Management's Discussion and Analysis, Continued**

**Changes in Net Position**

The following is a condensed version of the Statement of Activities.

		<b>Governmental Activities</b>	
		<b>2017</b>	<b>2016</b>
<b>REVENUES</b>			
Program Revenues:			
Charges for services	\$	193,275	188,036
Operating grants & contributions		60,383	67,175
General revenues:			
Property taxes		6,545,367	6,431,746
Interest and costs on taxes		35,880	34,297
Excise taxes		851,286	830,399
Grants and contributions not restricted to specific programs:			
State revenue sharing		185,089	165,296
Homestead and BETE exemption		185,488	162,040
Other		17,717	17,141
Unrestricted investment earnings		8,382	3,648
Miscellaneous		39,454	10,793
Total revenues		<u>8,122,321</u>	<u>7,910,571</u>
<b>EXPENSES</b>			
General government		844,819	858,368
Public safety		438,167	371,396
Public works		1,270,717	1,028,609
Solid waste disposal		200,497	198,035
Community services		75,396	53,893
Education		4,872,678	4,744,292
Interest on debt		90,585	70,996
Total expenses		<u>7,792,859</u>	<u>7,325,589</u>
Change in net position	\$	<u><u>329,462</u></u>	<u><u>584,982</u></u>

**Analysis of Overall Financial Position and Results of Operations**

The Statement of Activities indicates that the total revenues exceeded expenses by \$329,462 whereas revenues exceeded expenses by \$584,982 in the year 2016 (a 43.7% decrease).

**Revenues by Major Source**

Property taxes amounted to 80.6% of revenue in FY 2017 compared to 81.3% in FY 2016. Investment income increased from \$3,648 to \$8,382. Overall, revenues were up \$211,750 or 2.68%. The total increase in revenue from property taxes this past year was \$113,621 or 1.77%.

**TOWN OF DURHAM, MAINE**  
**Management's Discussion and Analysis, Continued**

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**Expenses**

Total expenses increased by \$467,270 or 6.38%. The education budget increased by \$128,386. Taking this into account actual municipal expenses increased in 2017 by \$338,884. This was due in large part to additional public safety coverage and an increase in the amount the Town spent to maintain roads.

**General Fund Budgetary Highlights**

The Town does not budget revenues, but utilizes revenues from the prior year and raises the remainder through property taxes. As shown in Exhibit 6, actual revenues exceeded budgeted by \$129,992 and actual expenditures were under appropriations by \$373,019.

General Government was under spent \$64,424. The Town utilized the Road Commissioner's service as Code Enforcement Officer until a permanent replacement was hired in October 2017, causing the CEO salary, benefit lines, and mileage to be underspent by over \$33,000. The renovations planned for the Town Office were reevaluated and came under budget by \$31,193.

The Public Works operating budget was underspent by \$95,095. Combined appropriations of \$52,401 were left in payroll and health insurance partially due to employee turnover and a shortage of part time plow drivers at the beginning of the winter. The next three highest unspent lines were traffic control, professional services and workers comp respectively at \$14,840, \$10,681, and \$5,289. The variances were due to some difficulty hiring traffic control, monies for work engineering roads to be constructed in 2018, which went unspent due to a lack of time, and our insurance company who returned funds to us due to our yearly workers compensation audit and through dividends. All excess Public Works operating funds lapse into the Public Works Capital Reserve Fund per Town vote.

In the summer of 2017, the Town had a special meeting to vote on funds for the replacement of two culverts on Auburn Pownal Road. Of the \$100,000, \$84,453 remains unspent because of time constraints. The Town will complete the culverts in 2018.

The municipal budget for the year 2017 was \$2,772,481. County Tax Assessment (\$428,412) and RSU #5 Assessment for the 2017 calendar year (\$4,887,128) and the overlay (\$92,445) are part of the Tax Commitment and therefore not reflected in the original budget. The only adjustment to the original budget in FY 2017 was for the Auburn Pownal Culvert (\$100,000).

**Capital Assets**

During the year, the Town completed the Runabout Pond Road reconstruction and the Rabbit Road reconstruction, both of which were capitalized as infrastructure. Additional projects were undertaken during the year that fell below the Town's capitalization threshold and therefore, were not capitalized.

**Long-term Debt Activity**

Net bonded debt as of December 31, 2017 stood at \$4,006,171. This equated to 1.15% of assessed value and to \$348 net bonded debt per capita. The ratio of debt service to general governmental expenditures was 5.33% on December 31, 2017 compared to 4.41% on December 31, 2016. This increase in percentage was the result of the Town's first payment toward the Runaround Pond/Rabbit Road Bond.

**TOWN OF DURHAM, MAINE**  
**Management's Discussion and Analysis, Continued**

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**Looking Forward**

The Town is in the process of writing an updated Comprehensive Plan, which the Committee hopes to bring before the Town for approval in 2019.

The Board of Selectmen submitted their draft operating budget proposal to the Budget Committee on February 6, 2018 and their Capital Budget recommendations on February 15, 2018. The initial Select Board proposed budget shows a 21.39% (\$592,937) increase over last year's budget. This increase includes the purchase of a new dump truck/snow plow, retirement expenses, a continuation of additional Fire/EMS coverage through per diem and stipend personnel, additions to the Public Works and Fire/EMS capital funds, and a possible new position in the Public Works Department. The Board of Selectmen is not recommending any unassigned fund balance be utilized this year to offset taxes as the balance continues to be below recommended amounts. The warrant will also include questions regarding three possible bonds: a road rebuild/repair bond, \$250,000 for a new rescue vehicle and \$480,000 for a fire engine to replace Engine 22.

**Contacting the Town's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Administrator at the Durham Town Office, 630 Hallowell Road, Durham, Maine 04222 or (207) 353-2561.



## Statement 1

**TOWN OF DURHAM, MAINE**  
**Statement of Net Position**  
**December 31, 2017**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash	\$ 3,157,039
Receivables:	
Taxes	276,300
Tax liens	110,523
Due from other governments	46,025
RSU #5 debt service payments	1,346,020
Nondepreciable capital assets	262,639
Depreciable capital assets, net	4,555,183
<b>Total assets</b>	<b>9,753,729</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources related to pensions	83,159
<b>Total deferred outflows of resources</b>	<b>83,159</b>
<b>LIABILITIES</b>	
Accounts payable	65,555
Accrued wages	10,115
Accrued interest	53,307
Taxes paid in advance	31,089
Noncurrent liabilities:	
Due within one year	499,646
Due in more than one year	3,759,261
<b>Total liabilities</b>	<b>4,418,973</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to pensions	16,866
<b>Total deferred inflows of resources</b>	<b>16,866</b>
<b>NET POSITION</b>	
Net investment in capital assets	2,157,671
Restricted - donations and grants	40,691
Unrestricted	3,202,687
<b>Total net position</b>	<b>\$ 5,401,049</b>

*See accompanying notes to the basic financial statements.*

TOWN OF DURHAM, MAINE  
Statement of Activities  
For the year ended December 31, 2017

Functions/programs	Expenses	Program Revenues			Net (expense) revenue and changes in net position
		Charges for services	Operating grants and contributions	Capital grants and contributions	Primary Government
					Governmental activities
Primary government:					
Governmental activities:					
General government	\$ 844,819	111,291	-	-	(733,528)
Public safety	438,167	57,871	-	-	(380,296)
Public works	1,270,717	-	54,520	-	(1,216,197)
Solid waste disposal	200,497	19,889	-	-	(180,608)
Community services	75,396	4,224	5,863	-	(65,309)
Education	4,872,678	-	-	-	(4,872,678)
Interest on debt	90,585	-	-	-	(90,585)
Total governmental activities	7,792,859	193,275	60,383	-	(7,539,201)
Total primary government	\$ 7,792,859	193,275	60,383	-	(7,539,201)

## General revenues:

Property taxes	6,545,367
Interest and costs of taxes	35,880
Excise taxes	851,286
Grants and contributions not restricted to specific programs:	
State Revenue Sharing	185,089
Homestead and BETE exemption	185,488
Other	17,717
Unrestricted investment earnings	8,382
Miscellaneous	39,454
<b>Total general revenues</b>	<b>7,868,663</b>

Change in net position 329,462

Net position - beginning 5,071,587

**Net position - ending \$ 5,401,049**

*See accompanying notes to the basic financial statements.*

**TOWN OF DURHAM, MAINE**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2017**

	<b>General Fund</b>
<b>ASSETS</b>	
Cash	\$ 3,157,039
Receivables:	
Taxes	276,300
Tax liens	110,523
Due from other governments	46,025
RSU #5 debt service payments	1,346,020
<b>Total assets</b>	<b>4,935,907</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	
Liabilities:	
Accounts payable	65,555
Accrued wages	10,115
Taxes paid in advance	31,089
Total liabilities	106,759
Deferred Inflows of Resources:	
Unavailable revenue - property taxes	332,000
Unavailable revenue - RSU #5 debt service payments	1,346,020
Total deferred inflows of resources	1,678,020
Fund Balances:	
Restricted	40,691
Assigned	1,930,937
Unassigned	1,179,500
Total fund balances	3,151,128
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	4,817,822
Other long-term assets are not available to pay for current period expenditures and, therefore, are unavailable in the funds.	1,678,020
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds.	
Bonds payable	(4,006,171)
Net pension liability with deferred inflows and outflows of resources	(156,969)
Accrued compensated absences	(29,474)
Accrued interest	(53,307)
<b>Net position of governmental activities</b>	<b>\$ 5,401,049</b>

*See accompanying notes to the basic financial statements.*

## Statement 4

**TOWN OF DURHAM, MAINE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the year ended December 31, 2017**

	<b>General Fund</b>
Revenues:	
Property taxes	\$ 6,589,367
Excise taxes	851,286
Intergovernmental revenues	442,814
Charges for services	193,275
Other revenues	45,317
Interest	44,262
Total revenues	8,166,321
Expenditures:	
Current:	
General government	369,043
Public safety	378,337
Public works	1,097,021
Solid waste disposal	200,497
Community services	75,396
Education	4,872,678
County tax	428,412
Unclassified	6,691
Capital outlay	362,384
Debt service	438,290
Total expenditures	8,228,749
Net change in fund balance	(62,428)
Fund balance, beginning of year	3,213,556
<b>Fund balance, end of year</b>	<b>\$ 3,151,128</b>

*See accompanying notes to the basic financial statements.*

**TOWN OF DURHAM, MAINE**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the year ended December 31, 2017**

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Net change in fund balances - total governmental funds (from Statement 4)	\$	(62,428)
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Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay (\$375,018) exceeded depreciation expense (\$241,181) in the current period.		133,837
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. This is the change in accrued interest (\$4,053) and accrued compensated absences (\$3,120).		933
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(44,000)
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount of bond payments in the current period.		492,487
The Town has bonds that were originally issued for School purposes. These amounts will be funded by Regional School Unit #5 when the debt service payments are due. The Town has recorded a long-term receivable for the amount that will be paid by the School Unit for these bonds. The amount of the receivable at year-end was \$1,346,020 with principal amounts paid off during the year totaling \$148,835.		(148,835)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. This is the change in the net pension liability and related deferred inflows and outflows of resources.		(42,532)

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Change in net position of governmental activities (see Statement 2)	\$	329,462
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*See accompanying notes to the basic financial statements.*

**TOWN OF DURHAM, MAINE**  
**Statement of Revenues, Expenditures and Changes in Fund Balance -**  
**Budget and Actual - Budgetary Basis - General Fund**  
**For the year ended December 31, 2017**

	Original Budget	Final Budget	Actual	Variance with final budget positive (negative)
Revenues:				
Taxes	\$ 7,370,491	7,370,491	7,440,653	70,162
Intergovernmental revenues	450,287	450,287	442,814	(7,473)
Charges for services	170,664	170,664	193,275	22,611
Other revenues	4,727	4,727	39,454	34,727
Interest	34,297	34,297	44,262	9,965
Total revenues	8,030,466	8,030,466	8,160,458	129,992
Expenditures:				
Current:				
General government	433,467	433,467	369,043	64,424
Public safety	418,771	418,771	411,340	7,431
Public works	1,597,403	1,597,403	1,502,308	95,095
Solid waste disposal	200,753	200,753	200,497	256
Community services	82,086	82,086	72,352	9,734
Education	4,887,128	4,887,128	4,872,678	14,450
County tax	428,412	428,412	428,412	-
Unclassified	102,445	102,445	16,691	85,754
Capital outlay	30,000	130,000	34,125	95,875
Total expenditures	8,180,465	8,280,465	7,907,446	373,019
Excess (deficiency) of revenues over (under) expenditures	(149,999)	(249,999)	253,012	503,011
Other financing sources:				
Budgeted use of carryforward balance	149,999	149,999	-	(149,999)
Utilization of prior year surplus	-	100,000	-	(100,000)
Total other financing sources	149,999	249,999	-	(249,999)
Net change in fund balance - budgetary basis	-	-	253,012	253,012
Reconciliation to GAAP:				
Disbursements from committed fund balance			(339,335)	
Activity in restricted fund balances			2,819	
Encumbrances			11,076	
Transfers to assigned fund balance			10,000	
Net change in fund balance - GAAP basis			(62,428)	
Fund balance, beginning of year			3,213,556	
<b>Fund balance, end of year</b>			<b>\$ 3,151,128</b>	

*See accompanying notes to the basic financial statements.*

## Statement 7

TOWN OF DURHAM, MAINE  
Statement of Net Position  
Fiduciary Funds  
December 31, 2017

		Private-purpose Trusts
<b>ASSETS</b>		
Cash	\$	89,703
<b>Total assets</b>		<b>89,703</b>
<b>NET POSITION</b>		
Held in trust		89,703
<b>Total net position</b>	\$	<b>89,703</b>

*See accompanying notes to the basic financial statements.*



## Statement 8

**TOWN OF DURHAM, MAINE**  
**Statement of Changes in Net Position**  
**Fiduciary Funds**  
**For the year ended December 31, 2017**

	Private-purpose Trusts
<b>ADDITIONS</b>	
Investment earnings:	
Interest	\$ 38
Total additions	38
<b>DEDUCTIONS</b>	
Trust expenses	1,000
Total deductions	1,000
Change in net position	(962)
Net position - beginning of year	90,665
<b>Net position - end of year</b>	<b>\$ 89,703</b>

*See accompanying notes to the basic financial statements.*

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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The accounting policies of the Town of Durham, Maine conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant policies.

**A. Reporting Entity**

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit is made by applying the criteria set forth in GAAP which defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, there were no potential component units required to be included in this report.

**B. Description of Government-wide Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are typically reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. The Town currently does not have any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among the programs, functions, and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

**C. Basis of Presentation – Financial Statements**

While separate government-wide and fund financial statements are represented, they are interrelated. The governmental activities column incorporates data from governmental funds. For the most part, the effect of interfund activity has been removed from these statements.

**D. Basis of Presentation – Fund Financial Statements**

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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The Town reports the following major governmental fund:

The General Fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Additionally, the Town reports the following fund type:

Fiduciary funds account for assets held by the Town in a trustee capacity or as an agent on behalf of others. The Town's fiduciary funds include the following fund type:

Private-purpose trust funds are used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

**E. Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as certain compensated absences and claims and judgments, are recorded only when the payment is due.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Amounts reported as program revenues on the Statement of Activities include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

**F. Cash and Investments**

The Town considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**G. Capital Assets**

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition cost at the date of donation.

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets, if material, is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the assets' estimated useful lives ranging from 5 to 50 years.

**H. Deferred Outflows and Inflows of Resources**

In addition to assets and liabilities, the statement of net position and balance sheet will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. These separate financial statement elements, deferred outflows of resources and deferred inflows of resources, represent a consumption or acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) or inflow of resources (revenue) until that time. The governmental funds report two deferred inflow of resources: unavailable revenue from property taxes and unavailable revenue from Regional School Unit #5 debt service payments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The governmental activities have deferred outflows and inflows that relate to the net pension liability, which include the Town's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension liability in the subsequent year. They include changes in assumptions, differences between expected and actual experience, and changes in proportion and differences between Town contributions and proportionate share of contributions, which are deferred and amortized over the average expected remaining service lives of active and inactive members in the plan. They also include the net difference between projected and actual earnings on pension plan investments, which is deferred and amortized over a five-year period.

**I. Accrued Compensated Absences**

Under the terms of personnel policies, vacation and sick leave are granted in varying amounts according to length of service. The Town accrues accumulated vacation leave and vested sick leave. Accumulated vacation and sick time has been recorded in the Statement of Net Position for the governmental activities. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**J. Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are capitalized and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**K. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System Consolidated Plan for Participating Local Districts (PLD Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**L. Use of Estimates**

Preparation of the Town's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

**M. Comparative Data/Reclassifications**

Comparative data for the prior year have been presented only for certain funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

**N. Fund Balance/Net Position**

Governmental Fund fund balance is reported in five classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which those funds can be spent. The five classifications of fund balance for the Governmental Funds are as follows:

- *Nonspendable* – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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- *Restricted* – resources with constraints placed on the use of resources which are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or; b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* – resources which are subject to limitations the government imposes on itself at its highest level of decision making authority, and that remain binding unless removed in the same manner.
- *Assigned* – resources that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.
- *Unassigned* – resources which have not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The voters have the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments. For assigned fund balance amounts, the Board of Selectmen has been authorized by Charter/Policy to assign unspent budgeted amounts to specific purposes in the General Fund at year end based on Department requests. The Town does not have a formal fund balance policy.

When both restricted and unrestricted resources are available for use, it is the Town’s policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned resources are available for use, it is the Town’s policy to use committed or assigned resources first, and then unassigned resources as they are needed.

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**STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

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The Town utilizes a formal budgetary accounting system to control operations accounted for in the General Fund. This budget is established through the passage of a Town warrant at the annual Town meeting. It is prepared on a basis consistent with generally accepted accounting principles (GAAP) except for certain appropriations, which are budgeted on a net basis. Under the net budget basis, certain revenues are not estimated but are credited to the particular appropriation account. The level of control (level at which expenditures may not exceed appropriations) is the warrant article. Generally, all unexpended budgetary accounts lapse at the close of the fiscal year with the exception of some non-lapsing accounts and ongoing projects which are carried forward to the next fiscal year.

The original budget, as originally passed by the Town voters by article, has been amended to reflect the additional funding for the culvert project, as approved by the voters.

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

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**DEPOSITS**

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*Custodial Credit Risk-Town Deposits:* Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. As of December 31, 2017, the Town reported deposits of \$3,246,742 with a bank balance of \$3,307,829. Of the Town's bank balances of \$3,307,829, none was exposed to custodial credit risk as it was covered by FDIC or additional insurance.

Deposits have been reported as follows:

Reported in governmental funds	\$ 3,157,039
Reported in fiduciary funds	89,703
<b>Total deposits</b>	<b><u>\$ 3,246,742</u></b>

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**PROPERTY TAX**

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Property taxes for the current year were committed on July 6, 2017 on the assessed value listed as of the prior April 1 for all real and personal property located in the Town. Assessed values are periodically established by the Town's Assessor at 100% of assumed market value. The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$92,445 for the year ended December 31, 2017.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if the tax liens and associated costs remain unpaid. Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

The following summarizes the levy:

	<u>2017</u>	<u>2016</u>
Assessed value	\$347,225,900	341,804,200
Tax rate (per \$1,000)	18.85	18.80
Commitment	6,545,208	6,425,919
Supplemental taxes assessed	159	5,666
	6,545,367	6,431,585
Less:		
Collections and abatements	6,301,998	6,137,997
<b>Current year taxes receivable at end of year</b>	<b><u>\$243,369</u></b>	<b><u>293,588</u></b>
Due date	August 21, 2017	August 8, 2016
Interest rate on delinquent taxes	7.00%	7.00%
Collection rate	96.28%	95.44%



**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

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**CAPITAL ASSETS**

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Capital asset activity for the year ended December 31, 2017 was as follows:

	Balance December 31, <u>2016</u>	<u>Increases</u>	<u>Decreases</u>	Balance December 31, <u>2017</u>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 246,332	-	-	246,332
Construction in process	759,964	355,642	1,099,299	16,307
Total capital assets not being depreciated	1,006,296	355,642	1,099,299	262,639
Capital assets, being depreciated:				
Land improvements	17,771	-	-	17,771
Buildings and building improvements	1,702,553	8,750	-	1,711,303
Infrastructure	1,142,002	1,099,299	-	2,241,301
Vehicles and equipment	2,292,377	10,626	-	2,303,003
Total capital assets being depreciated	5,154,703	1,118,675	-	6,273,378
Less accumulated depreciation for:				
Land improvements	1,545	445	-	1,990
Buildings and building improvements	385,656	33,469	-	419,125
Infrastructure	230,822	46,872	-	277,694
Vehicles and equipment	858,991	160,395	-	1,019,386
Total accumulated depreciation	1,477,014	241,181	-	1,718,195
Total capital assets being depreciated, net	3,677,689	877,494	-	4,555,183
<b>Governmental activities capital assets, net</b>	<b>\$ 4,683,985</b>	<b>1,233,136</b>	<b>1,099,299</b>	<b>4,817,822</b>

Depreciation expense was charged to functions/programs of the primary government as follows:

General government	\$ 14,346
Public safety	53,139
Public works, including depreciation of infrastructure assets	173,696
<b>Total depreciation expense – governmental activities</b>	<b>\$ 241,181</b>

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**CHANGES IN LONG-TERM LIABILITIES**

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Long-term liability activity for the year ended December 31, 2017 was as follows:

	Beginning <u>balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>balance</u>	Due within <u>one year</u>
<b>Governmental activities:</b>					
Net pension liability	\$ 250,050	-	26,788	223,262	-
Accrued compensated absences	26,354	3,120	-	29,474	-
Bonds payable	4,498,658	-	492,487	4,006,171	499,646
<b>Governmental activity</b>					
<b>long-term liabilities</b>	<b>\$ 4,775,062</b>	<b>3,120</b>	<b>519,275</b>	<b>4,258,907</b>	<b>499,646</b>

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**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

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**LONG-TERM DEBT**

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Bonds and notes payable at December 31, 2017 are comprised of the following:

<u>General obligation bonds</u>	<u>Amount originally issued</u>	<u>Interest rate</u>	<u>Final maturity date</u>	<u>Balance</u>
2014 public works property	\$ 975,000	4.55%	2029	821,950
2014 public works equipment	1,150,000	3.96%	2024	843,754
2014 quint bond	183,236	2.23%	2020	51,590
2016 road paving bond	1,100,000	Varies	2023	942,857
2003 school projects	600,000	Varies	2018	40,000
2009 school projects*	2,176,696	Varies	2029	1,306,020
<b>Total</b>				<b>\$ 4,006,171</b>

\*RSU 5 will reimburse the Town of Durham for all of the Durham School Department bonds payable when the debt service payments are due. The Town has recorded a receivable of \$1,346,020, which is the outstanding amount of bonds payable related to the School Department.

The annual requirements to amortize these loans are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 499,646	138,170	637,816
2019	454,288	124,660	578,948
2020	441,540	112,906	554,446
2021	448,839	98,247	547,086
2022	456,443	82,219	538,662
2022-2026	1,327,460	227,391	1,554,851
2027-2029	377,955	28,668	406,623
<b>Totals</b>	<b>\$ 4,006,171</b>	<b>812,261</b>	<b>4,818,432</b>

Long-term liabilities are liquidated by the General Fund.

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**OVERLAPPING DEBT AND OTHER CONTINGENCIES**

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**Overlapping Debt**

The Town's proportionate share of Regional School Unit No. 5's debt of \$20,425,763 is \$4,375,198 (21.42%) as of June 30, 2017, which is the most readily available information. This debt service is included in the annual assessments to the Town.

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**STATUTORY DEBT LIMIT**

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In accordance with Maine law, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. At December 31, 2017, the Town was in compliance with these limitations.

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

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**FUND BALANCES**

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At December 31, 2017, fund balances in the General Fund were assigned to future periods as follows:

Resources assigned for future budgeted expenditures:

Public works:

Excise taxes	\$ 851,287
URIP	54,520

General government:

State municipal revenue sharing	95,680
Building permit fees	22,870
Electrical permit fees	4,250
Plumbing permits	10,320
Vehicle registration agent fees	13,986
Delinquent tax interest	35,881
Tax exemption reimbursements	17,718
Town clerk fees	5,132
Miscellaneous revenues	1,148
Municipal building	12,183
Animal control	1,284
Planning	1,840
Title searches	9,900
Town office reserve	30,856
Emergency funds	6,953

Public safety:

Perambulation	5,300
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Solid waste	19,889
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Telecommunications:

Franchise fees	91,998
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Parks and recreation:

State park fees	4,224
Recreation	12,358
Old Home Days	509

Capital improvements:

Bridge account	98,248
Fire/rescue capital	177,078
Public works capital	335,422

Eureka community center:

Eureka rentals	870
Eureka capital fundraising	8,233
Eureka center telecommunications	1,000

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<b>Total General Fund assigned fund balance</b>	<b>\$ 1,930,937</b>
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**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

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**FUND BALANCES, CONTINUED**

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In addition, the General Fund reported certain balances that were restricted by outside, third parties for their use as follows:

Grants	\$ 29,519
Heating assistance donations	11,049
Jackson – Tupper Memorial Fund	123
<b>Total General Fund restricted fund balance</b>	<b><u>\$ 40,691</u></b>

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**NET POSITION**

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Net position represents the difference between assets, deferred outflows of resources, and liabilities and deferred inflows of resources. The net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds and adding back any school-related debt for which the Town no longer has the assets. The Town's net investment in capital assets was calculated as follows at December 31, 2017:

Capital assets	\$ 6,536,017
Accumulated depreciation	(1,718,195)
Bonds payable	(4,006,171)
Add back school related debt – assets transferred to RSU #5	1,346,020
<b>Total invested in capital assets net of related debt</b>	<b><u>\$ 2,157,671</u></b>

The school related debt has been added back in the calculation because the Town issued debt related to the new elementary school construction for the local share of debt. As required by the Reorganization Plan for the new Regional School Unit (RSU), the Town retains the obligation for this debt. However, the related assets were transferred to the RSU in accordance with the agreement.

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**RISK MANAGEMENT**

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The Town is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters, for which the Town either carries commercial insurance or participates in a public entity risk pool. Currently, the Town participates in several public entity and self-insured pools sponsored by the Maine Municipal Association. Based on the coverage provided by the pools, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at December 31, 2017.

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM**

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***General Information about the Pension Plan***

**Plan Description** - Employees of the Town are provided with pensions through the Maine Public Employees Retirement System Consolidated Plan for Local Participating Districts (PLD Plan), a cost-sharing multiple-employer defined benefit pension plan, administered by the Maine Public Employees Retirement System (MPERS). Benefit terms are established in Maine statute; in the case of the PLD Plan, an advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Maine State Legislature to amend the terms. MPERS issues a publicly available financial report that can be obtained at [www.mainebers.org](http://www.mainebers.org).

**Benefits Provided** - The PLD Plan provides defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 (65 for new members to the PLD Plan on or after July 1, 2014).

The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. MPERS also provides disability and death benefits, which are established by contract under applicable statutory provisions.

**Contributions** - Employee contribution rates are defined by law or Board rule and depend on the terms of the plan under which an employee is covered. Employer contributions are determined by actuarial valuations. Town employees are required to contribute 8.0% of their annual pay. The Town's contractually required contribution rate for the year ended December 31, 2017, was 6.5 – 7.0% of annual payroll. This employer contribution rate is actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Town were \$28,212 for the year ended December 31, 2017.

***Pension Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Related to Pensions***

At June 30, 2017, the Town reported a liability of \$223,262 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating local districts, actuarially determined. At June 30, 2017, the Town's proportion was 0.0545%.

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

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For the year ended December 31, 2017, the Town recognized a net pension expense of \$70,744. At December 31, 2017, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	10,726
Changes of assumptions	18,998	-
Net difference between projected and actual earnings on pension plan investments	-	6,140
Changes in proportion and differences between Town contributions and proportionate share of contributions	49,572	-
Town contributions subsequent to the measurement date	14,589	-
<b>Total</b>	<b>\$ 83,159</b>	<b>16,866</b>

An amount of \$14,589 is reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended December 31, 2018.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended December 31:</u>	
2018	\$ 27,298
2019	38,110
2020	1,497
2021	(15,201)

**Actuarial Assumptions** - The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	2.75% to 9.00% per year
Investment return	6.875% per annum, compounded annually
Cost of living benefit increases	2.20% per annum

Mortality rates were based on the RP2014 Total Dataset Healthy Annuitant Mortality Table.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period June 30, 2012 through June 30, 2015.

**TOWN OF DURHAM, MAINE**  
**Notes to Basic Financial Statements, continued**

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

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The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Public equities	30%	6.0%
US government	7.5%	2.3%
Private equity	15%	7.6%
Real estate	10%	5.2%
Infrastructure	10%	5.3%
Natural resources	5%	5.0%
Traditional credit	7.5%	3.0%
Alternative credit	5%	4.2%
Diversifiers	10%	5.9%
<b>Total</b>	<b>100%</b>	

**Discount Rate** - The discount rate used to measure the total pension liability was 6.875%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from participating local districts will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** - The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.875%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.875%) or 1 percentage-point higher (7.875%) than the current rate:

	<u>1% Decrease (5.875%)</u>	<u>Current Discount Rate (6.875%)</u>	<u>1% Increase (7.875%)</u>
Town's proportionate share of the net pension liability	\$ 447,932	223,262	54,120

**Pension Plan Fiduciary Net Position** - Detailed information about the pension plan's fiduciary net position is available in the separately issued MPERS financial report.

**Payables to the Pension Plan** - None as of December 31, 2017.



**TOWN OF DURHAM, MAINE**  
**Required Supplementary Information**

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**Schedule of Town's Proportionate Share of the Net Pension Liability**  
**Maine Public Employees Retirement System Consolidated Plan**

Last 10 Fiscal Years\*

	<u>2017</u>	<u>2016</u>	<u>2015**</u>
Town's proportion of the net pension liability	0.0545%	0.0471%	0.0374%
Town's proportionate share of the net pension liability	\$ 223,262	250,050	119,183
Town's covered payroll	429,576	386,029	281,807
Town's proportion share of the net pension liability as a percentage of its covered payroll	51.97%	64.77%	42.29%
Plan fiduciary net position as a percentage of of the total pension liability	86.43%	81.60%	88.27%

\* Only three years of information available.

\*\* The amounts presented for each fiscal year were determined as of the period ended on the prior June 30th.

TOWN OF DURHAM, MAINE  
Required Supplementary Information, Continued

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Schedule of Town Contributions  
Maine Public Employees Retirement System Consolidated Plan

Last 10 Fiscal Years\*

	<u>2017</u>	<u>2016</u>	<u>2015**</u>
Contractually required contribution	\$ 28,212	26,046	18,264
Contributions in relation to the contractually required contribution	(28,212)	(26,046)	(18,264)
<b><u>Contribution deficiency (excess)</u></b>	<b><u>\$ -</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Town's covered payroll	\$ 418,004	429,576	386,029
Contributions as a percentage of covered payroll	6.75%	6.06%	4.73%

\* Only three years of information available.

\*\* In 2014, employer contributions were offset by IUUAL credits.

**TOWN OF DURHAM, MAINE**  
**Notes to Required Supplementary Information**

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**Changes of Benefit Terms** - None

**Changes of Assumptions** - The following are changes in actuarial assumptions used in the most recent valuation:

**2017**

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Real Rate of Return</u>
Public equities	30%	6.0%
US government	7.5%	2.3%
Private equity	15%	7.6%
Real estate	10%	5.2%
Infrastructure	10%	5.3%
Natural resources	5%	5.0%
Traditional credit	7.5%	3.0%
Alternative credit	5%	4.2%
Diversifiers	10%	5.9%
<b><u>Total</u></b>	<b><u>100%</u></b>	

**2016**

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Real Rate of Return</u>
US equities	20%	5.7%
Non-US equities	20%	5.5%
Private equity	10%	7.6%
Real estate	10%	5.2%
Infrastructure	10%	5.3%
Hard assets	5%	5.0%
Fixed income	25%	2.9%
<b><u>Total</u></b>	<b><u>100%</u></b>	

**TOWN OF DURHAM, MAINE**  
**General Fund**  
**Comparative Balance Sheets**  
**December 31, 2017 and 2016**

	<b>2017</b>	<b>2016</b>
<b>ASSETS</b>		
Cash	\$ 3,157,039	3,154,480
Receivables:		
Taxes	276,300	331,125
Tax liens	110,523	118,093
Due from other governments	46,025	41,722
RSU #5 debt service payments	1,346,020	1,494,855
<b>Total assets</b>	<b>\$ 4,935,907</b>	<b>5,140,275</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	65,555	43,301
Accrued wages and benefits	10,115	6,209
Taxes paid in advance	31,089	6,354
Total liabilities	106,759	55,864
Deferred Inflows of Resources:		
Unavailable revenue - property taxes	332,000	376,000
Unavailable revenue - RSU #5 debt service payments	1,346,020	1,494,855
Total deferred inflows of resources	1,678,020	1,870,855
Fund Balances:		
Restricted	40,691	27,872
Committed	-	339,335
Assigned	1,930,937	1,926,530
Unassigned	1,179,500	919,819
Total fund balances	3,151,128	3,213,556
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 4,935,907</b>	<b>5,140,275</b>

TOWN OF DURHAM, MAINE  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
For the year ended December 31, 2017  
(with comparative totals for year ended December 31, 2016)

	2017					2016 Actual
	Original budget	Adjustments	Total appropriation	Actual	Variance positive (negative)	
Revenues:						
Taxes:						
Property taxes	\$ 6,545,208	-	6,545,208	6,545,208	-	6,426,080
Supplemental taxes	-	-	-	159	159	5,666
Change in unavailable taxes	-	-	-	44,000	44,000	(6,000)
Excise taxes	825,283	-	825,283	851,286	26,003	830,399
Total taxes	7,370,491	-	7,370,491	7,440,653	70,162	7,256,145
Intergovernmental revenue:						
State Revenue Sharing	194,000	-	194,000	185,089	(8,911)	165,296
Homestead exemption	183,641	-	183,641	183,642	1	160,154
BETE	1,842	-	1,842	1,846	4	1,886
General assistance reimbursement	-	-	-	-	-	390
Urban Rural Initiative Program	53,664	-	53,664	54,520	856	53,664
Grant revenues	-	-	-	-	-	11,691
Tree growth/veteran's reimbursement	17,140	-	17,140	17,717	577	17,141
Total intergovernmental revenue	450,287	-	450,287	442,814	(7,473)	410,222
Charges for services:						
Agent fees	14,169	-	14,169	13,986	(183)	14,169
Solid waste user fees	18,366	-	18,366	19,889	1,523	18,366
Inspection fees	29,670	-	29,670	37,439	7,769	29,671
Town Clerk fees	5,472	-	5,472	5,131	(341)	5,473
Snowmobile/boat registration	13,087	-	13,087	6,713	(6,374)	2,118
Conditional use permit fee	-	-	-	1,700	1,700	1,000
Fire Department hydrants and insurance	33,004	-	33,004	57,871	24,867	72,390
Cable TV franchise fees	53,663	-	53,663	46,322	(7,341)	41,616
State park fees	3,233	-	3,233	4,224	991	3,233
Total charges for services	170,664	-	170,664	193,275	22,611	188,036
Other revenues:						
Sale of tax acquired property	-	-	-	28,433	28,433	-
Other revenue	4,727	-	4,727	11,021	6,294	10,793
Total other revenues	4,727	-	4,727	39,454	34,727	10,793
Interest:						
Interest on property taxes	34,297	-	34,297	35,880	1,583	34,297
Interest income	-	-	-	8,382	8,382	3,648
Total interest	34,297	-	34,297	44,262	9,965	37,945
Total revenues	8,030,466	-	8,030,466	8,160,458	129,992	7,903,141

**TOWN OF DURHAM, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis, Continued**

		2017					
		Original budget	Adjustments	Total appropriation	Actual	Variance positive (negative)	2016 Actual
Expenditures:							
Current:							
General government:							
6/8	Administration expenses	\$ 381,047	-	381,047	325,665	55,382	334,052
9	Animal control	12,573	-	12,573	8,378	4,195	11,030
10	Assessing	20,150	-	20,150	20,115	35	19,701
20	General assistance	2,000	-	2,000	275	1,725	402
23	Planning board/appeals	17,697	-	17,697	14,610	3,087	7,422
Total general government		433,467	-	433,467	369,043	64,424	372,607
Public safety:							
15	Fire and rescue	321,680	-	321,680	319,900	1,780	304,248
19	Additional EMS and fire staffing	64,087	-	64,087	58,437	5,650	-
N/A	Fire/rescue capital	-	-	-	-	-	99,365
17	Fire department quint loan	33,004	-	33,004	33,003	1	33,003
19	Fire station loan	-	-	-	-	-	39,530
Total public safety		418,771	-	418,771	411,340	7,431	476,146
Public works:							
25	Public works	1,192,114	-	1,192,114	1,097,021	95,093	853,065
N/A	Public works capital	-	-	-	-	-	14,241
N/A	Public works truck	-	-	-	-	-	208,334
27/28/29	Public works bonds	405,289	-	405,289	405,287	2	232,643
Total public works		1,597,403	-	1,597,403	1,502,308	95,095	1,308,283
5	Solid waste disposal	200,753	-	200,753	200,497	256	198,035

**TOWN OF DURHAM, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis, Continued**

		2017				Variance positive (negative)	2016 Actual
		Original budget	Adjustments	Total appropriation	Actual		
Expenditures, continued:							
Current, continued:							
Community services:							
11	Cemeteries	\$ 4,200	-	4,200	3,523	677	3,700
12	Conservation	2,100	-	2,100	2,100	-	2,100
13	Community service agencies	3,000	-	3,000	3,000	-	3,000
14	Eureka Center	4,903	-	4,903	4,086	817	5,763
22	Parks and recreation	14,220	-	14,220	13,256	964	8,420
30	Telecommunications	53,663	-	53,663	46,387	7,276	40,790
Total community services		82,086	-	82,086	72,352	9,734	63,773
Education		4,887,128	-	4,887,128	4,872,678	14,450	4,744,292
County tax		428,412	-	428,412	428,412	-	397,986
Unclassified:							
N/A	Overlay/abatements	92,445	-	92,445	6,691	85,754	-
21	Grant expenditures	10,000	-	10,000	10,000	-	6,555
Total unclassified		102,445	-	102,445	16,691	85,754	6,555
7	Capital outlay	30,000	100,000	130,000	34,125	95,875	789,561
Total expenditures		8,180,465	100,000	8,280,465	7,907,446	373,019	8,357,238
Excess (deficiency) of revenues over (under) expenditures		(149,999)	(100,000)	(249,999)	253,012	503,011	(454,097)
Other financing sources:							
Bond proceeds		-	-	-	-	-	1,100,000
Budgeted use of carryforward balances		149,999	-	149,999	-	(149,999)	-
Utilization of prior year surplus		-	100,000	100,000	-	(100,000)	-
Total other financing sources		149,999	100,000	249,999	-	(249,999)	1,100,000
Net change in fund balances - budgetary basis		-	-	-	253,012	253,012	645,903
Reconciliation to GAAP:							
Disbursements from committed fund balance					(339,335)	-	-
Activity in restricted fund balances					2,819	-	1,310
Encumbrances					11,076	-	-
Transfers to assigned fund balance					10,000	-	70,891
Net change in fund balance - GAAP basis					(62,428)	-	718,104
Fund balance, beginning of year					3,213,556	-	2,495,452
Fund balance, end of year		\$			3,151,128	-	3,213,556

**TOWN OF DURHAM, MAINE**  
**Private-purpose Trust Funds**  
**Combining Statement of Net Position**  
**December 31, 2017**  
**(with comparative totals for December 31, 2016)**

		Cemetery Fund	Scholarship Fund	Restoration Fund	River Park Project	Totals	
						2017	2016
<b>ASSETS</b>							
Cash	\$	7,566	17,330	56,907	7,900	89,703	90,665
<b>Total assets</b>	<b>\$</b>	<b>7,566</b>	<b>17,330</b>	<b>56,907</b>	<b>7,900</b>	<b>89,703</b>	<b>90,665</b>
<b>NET POSITION</b>							
Held in trust		7,566	17,330	56,907	7,900	89,703	90,665
<b>Total net position</b>	<b>\$</b>	<b>7,566</b>	<b>17,330</b>	<b>56,907</b>	<b>7,900</b>	<b>89,703</b>	<b>90,665</b>



TOWN OF DURHAM, MAINE  
Private-purpose Trust Funds  
Combining Statement of Changes in Net Position  
For the year ended December 31, 2017  
(with comparative totals for the year ended December 31, 2016)

	Cemetery	Scholarship	Restoration	River	Totals	
	Fund	Fund	Fund	Park Project	2017	2016
Additions:						
Interest	\$ -	2	29	7	38	36
Total additions	-	2	29	7	38	36
Deductions:						
Trust expenses	-	1,000	-	-	1,000	1,000
Total deductions	-	1,000	-	-	1,000	1,000
Change in net position	-	(998)	29	7	(962)	(964)
Net position, beginning of year	7,566	18,328	56,878	7,893	90,665	91,629
Net position, end of year	\$ 7,566	17,330	56,907	7,900	89,703	90,665

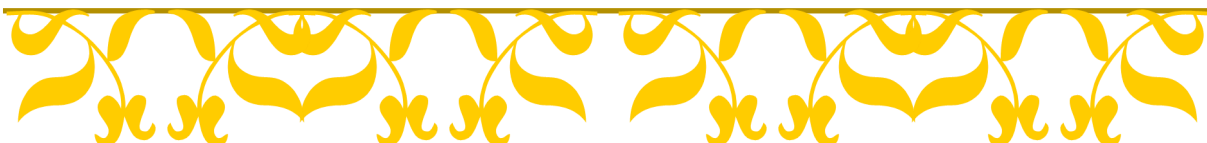
## **Holiday Closure Schedule**

The Town Hall observes the following State Holiday schedule, and the office will be closed on the following days in 2018. These closures will be announced on the Durham website, the Town of Durham Facebook Page, and the Weekly



### **2018 HOLIDAY CLOSINGS**

<b>New Year's Day</b>	<b>Monday, January 1, 2018</b>
<b>Martin Luther King Day</b>	<b>Monday, January 15, 2018</b>
<b>President's Day</b>	<b>Monday, February 19, 2018</b>
<b>Patriot's Day</b>	<b>Monday, April 16, 2018</b>
<b>Memorial Day</b>	<b>Monday, May 28, 2018</b>
<b>Independence Day</b>	<b>Wednesday, July 4, 2018</b>
<b>Labor Day</b>	<b>Monday, September 3, 2018</b>
<b>Columbus Day</b>	<b>Monday, October 8, 2018</b>
<b>Veteran's Day</b>	<b>Monday, November 12, 2018</b>
<b>Thanksgiving Day</b>	<b>Thursday, November 22, 2018</b>
<b>Thanksgiving Friday</b>	<b>Friday, November 23, 2018</b>
<b>Christmas Eve</b>	<b>Monday, December 24, 2018</b>





2



Play: 2nd Place, Kara Ritz, Title: 7 Snowpeople in a Row

3



Play: Third Place, Bailey Karnes, Title: Basketball

2



Natural Beauty:  
2nd Place  
Bailey Karnes,  
Title: "Blueberries"

3



Natural Beauty: 3rd Place, Carlin Tindall, Title: Morning After the Snow Storm New Years.

3

Work: 3<sup>rd</sup> place Craig Carson,  
Title: Meg's Tomatoes



2



Work: 2nd Place:  
Suzy Sarna,  
Title: tractor/  
loader



**See you at Town Meeting**  
**April 7, 2018**

